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FOURTH ANNUAL REPORT
OF THE
SOUTH CAROLINA
TAX COMMISSION

TO THE
GOVERNOR *and*
GENERAL ASSEMBLY

COLUMBIA, S. C.
1918



COLUMBIA, S. C.
HODGES & BROWN, STATE PRINTERS.
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COLUMBIA, S. C.
1918



COLUMBIA, S. C.
GONZALES & BRYAN, STATE PRINTERS,
1919.

LETTER OF TRANSMITTAL

Columbia, S. C., December 11, 1918.

To His Excellency Richard I. Manning, Governor, and the General Assembly of South Carolina:

We have the honor to transmit herewith the Report of the South Carolina Tax Commission in accordance with an Act of the General Assembly, approved February 20, 1915, as amended at the session of 1916.

Respectfully submitted,

A. W. JONES, Chairman.

J. P. DERHAM, Commissioner.

W. G. QUERY, Commissioner.

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The Fourth Annual Report of the South Carolina Tax Commission to the Governor and General Assembly

To His Excellency, Richard I. Manning, Governor, and the General Assembly:

It is obvious to one who gives the matter passing thought that it was an impossibility for the work of assessing and equalizing all property in the State to be done in one year, so, what has been done towards that end has been by a gradual yearly process as will appear by our former annual reports. This process should be continued, and more extensively and intensively, in the future, and until there may be a reasonable assurance that each county is contributing its fair share to the support of the State government and that each individual taxpayer is contributing to the public revenues only that just and fair amount with which he is chargeable under an impartial administration of the law.

This Commission has given its special efforts for three years to assessing banks, textile industries, railroads, street railways, light, heat and power companies, fertilizer factories, oil mills, insurance and trust companies, and telephone and telegraph companies.

The approximate increase of assessment on the above properties for the four-year period past is \$26,740,479. And incidentally it may be mentioned here, that in addition to the above mentioned amount, \$47,087,415 has been added to the assessed value of real property since 1914, including the real estate owned by the above mentioned corporations, which is included in the increase first above named. It is true that a considerable part of the above increase is due to new or added property, but a large part is on account of assessments being equalized with other such properties, as well as adding property which had escaped taxation. Having to a fairly satisfactory extent succeeded in equalizing the above classes of property, which constitute a large portion of the taxable property of the State, the Commission, on account of the year 1918 being the period fixed by statute for reassessing real estate, took up the matter of assessing farm lands as being perhaps the larger, in value, of any other single class of property in the State. It was found that very great inequalities existed between the several counties of the State as

to farm lands. In some few counties the assessment of lands was fair and reasonable, but in others, some of the larger and richer counties, it was assessed at a very low percentage of its real value.

It was impossible for the Commission to undertake to equalize land values as between individuals of a county. That matter was left to the county authorities, upon whom was urged the necessity of equalizing between individuals, so that each individual would bear his proper proportion of the tax burden in like manner as each county. It is the purpose of this Commission, however, to undertake during the coming year the equalization of assessments among individuals, and it is felt that much may be accomplished if adequate facilities are provided. This Commission determined what the average assessed value of lands per acre in each county should be. This was done by taking the United States Census reports of 1910 as a basis and guide, applying to all counties of the State alike, but in the counties in which protests were made, the Commission took into consideration the sales, public and private, of lands as a further aid to determine values, or as throwing light on the general values in a county. Such sale prices were also taken into consideration where the Commission was able to get them, in some counties which offered no protest.

After giving benefit of all reasonable deductions in values of lands so as to determine a conservative value thereof, which almost invariably was lower than the sale price, as a whole by the county, the Commission then took 42% of that valuation, so as to put lands upon an equality with all other property assessed by this Commission.

Notwithstanding the result of the above work, it is manifest that there are inequalities as between townships or tax districts within certain counties, if not all of them, and inequalities between assessments of the several individual taxpayers of certain counties, and certain townships. Wherever a specific complaint of the above nature was presented by a taxpayer to the Commission, his case has been remedied. But it is not entirely adequate and fair to place the burden upon the individual of appealing his case to this Commission, when the entire matter could be remedied in the beginning, if due and careful consideration were given each case by the local authorities. The difficulty in having this done is due to poor pay of members of boards of

assessors, no power of the Governor to remove them, and too short time allowed to do their work. Another trouble has been in the difficulty of this Commission to impress upon some of the county authorities the necessity of observing the law requiring equalization, and the frequent active opposition of county boards and auditors. No doubt such opposition will cease and all officers co-operate when it is finally determined and fully understood that the full authority of the State will be consistently exerted to attain equality among all taxpayers, irrespective of their locality. In this connection, we take the liberty of quoting from our last annual report: "All real and personal property within the State must be reassessed, and every energy of the State, through both its State and County officials, should be exerted to the end of obtaining equality. This result cannot be obtained without the hearty co-operation of each and every official having authority in assessing property for taxation, and that co-operation, we venture to submit, cannot be fully had without adequate laws to compel all officers to strictly perform their duties, as well as provide for them sufficient compensation for fair and intelligent services. They should also have authority to require school trustees to furnish information as to property in their respective districts. To this end, we would recommend that more adequate compensation and additional time be provided for all boards of assessors, and that the Governor be given authority to remove any county or township officer who shall neglect, fail or refuse to perform his duties with reference to the assessment of property in accordance with the law. It is impossible for this Commission to succeed in securing the equalization of property throughout the State, to even a reasonable extent, unless there be authority to direct and compel an observance of the law relating to such matters, and compensation provided for local officials in excess of their personal expenses while performing their duties."

We append hereto a statement showing the average assessed value of farm lands by counties for the period preceding the year 1918, and the average assessed values thereof under the reassessment made this year, and marked exhibit "A".

We also append to this report a statement showing the total assessed value of all property in South Carolina for the years 1910, 1914 and 1918, which explains itself.

Only four counties, Anderson, Dillon, Lancaster and Marlboro, appealed from the decision of this Commission to the Tax Board of Review. In the case of the appeal of Dillon County, only, was the work of the Commission modified. York County contemplated an appeal, but the members of the Commission appeared before a citizens' meeting in York, and explained the manner in which the assessment for that county was arrived at and the relation thereof to other counties, and it was there decided that they were dealt with fairly and no appeal was taken. When some of the other counties fully understood how their assessments were arrived at, opposition was withdrawn.

At the last session of the General Assembly a Concurrent Resolution was adopted whereby the view was expressed that it would be too violent a change to assess property at fifty per cent. of the value thereof, and requesting the Tax Commission to use every means of equalizing the assessed values of property for taxation on an equitable basis. (Senate Journal, pp. 75, 135-157.)

The basis of assessment of approximately two-thirds of all the property in the State being 42% of the value thereof, this Commission used that percentage of value as the basis for the assessment of all other property assessed under its direction or control this year. This basis was adopted because it was not thought proper to lower the assessment on a vast part of property values which would probably result in the maximum levy provided by statute being inadequate to raise the amount appropriated by your honorable body, while, on the other hand, if the basis of assessment heretofore existing, to wit, 42%, should produce, upon the maximum levy being applied, revenues larger than your appropriation, the levy could be decreased so as to raise funds only sufficient to pay your appropriations, as was done this year by the Comptroller General, under the Act of 1918.

It is a matter of no concern to this Commission what percentage of value is used as a basis for assessment and equalization of property. It is equality among all taxpayers that we are seeking to attain. It is manifest, upon even casual reflection, that if the basis of assessment be a lower percentage of the value of property, the levy must be higher; if the basis of assessment be higher, a lower levy will suffice to produce whatever amount you may appropriate. If in the wisdom of your honorable body, 42% of property value is not a satisfactory basis, this Commission will adopt any basis you may suggest, applying it alike, to the

best of our ability, to all property, as required by the Constitution.

We feel that much property is escaping taxation, and that a systematic and thorough effort should be made to have it put on the tax books. Large properties which have not heretofore had our attention should be assessed and equalized, so as to raise or lower the same to the same basis of other property, but with the inadequate means heretofore at our disposal such work has been an impossibility. We feel that we should be supplied with adequate and sufficient funds for carrying out the above contemplated purposes, which will, no doubt, result in increased revenue by taxing property heretofore escaping, and in accomplishing more nearly an equalization of the burden of taxation.

We would recommend that your honorable bodies take under consideration the enactment of proper and suitable laws to provide for the assessment and equalization of all real property in towns and cities, and equalization of farm lands as between individual owners, so that the work, under such laws, may commence during the approaching year.

We would also call attention to the fact that the law is not clear as to whether appeals from county boards of equalization shall be made to the Tax Commission or to the Comptroller General. This Commission has felt that it was the purpose and intention in the creation of the Commission to confer upon it authority in such matters, but this is not clearly expressed by the statute. We would recommend that the law be amended so as to state clearly that such appeals are to this Commission.

This Commission feels that this report would be incomplete did it not say that but for the effective support given it by Governor Manning, the result attained on the way towards equalizing the several classes of property would have been well-nigh impossible, and we feel that every one who sincerely desires justice in taxation will approve of his thoughtful counsel and the manner in which he has exercised his official authority towards the end that the high and the low, the rich and the poor, each bear their fair and equitable burden of taxation and no more.

EXHIBIT "A".

Table showing assessed value of lands in South Carolina, exclusive of buildings, for the year 1917, and the assessment

determined by the South Carolina Tax Commission to secure equalization for 1918.

Counties	Assessed Value 1917	For 1918
Abbeville	\$5.60	\$6.16
Aiken	4.12	4.23
Anderson	6.75	12.75
Bamberg	3.78	6.41
Barnwell	3.53	4.70
Beaufort	4.32	4.32
Berkeley	2.14	2.50
Calhoun	3.70	6.67
Charleston	4.06	4.04
Cherokee	5.22	7.54
Chester	5.11	4.87
Chesterfield	2.02	3.50
Clarendon	3.18	4.80
Colleton	2.11	2.90
Darlington	5.30	10.72
Dillon	6.45	10.57
Dorchester	2.02	2.71
Edgefield	4.82	5.36
Fairfield	3.48	3.74
Florence	4.51	9.12
Georgetown	2.23	3.00
Greenville	5.18	9.50
Greenwood	6.38	7.85
Hampton	2.49	3.57
Horry	1.85	2.48
Jasper	2.58	3.78
Kershaw	3.44	3.88
Lancaster	3.90	6.27
Laurens	5.60	7.32
Lee	6.41	12.75
Lexington	3.19	5.43
McCormick	4.90	5.89
Marion	3.61	5.99
Marlboro	5.83	14.64
Newberry	5.62	6.35
Oconee	2.92	4.25
Orangeburg	3.77	7.32
Pickens	3.30	8.22

Counties	Assessed Value 1917	For 1918
Richland	4.75	5.13
Saluda	4.54	7.01
Spartanburg	6.66	10.85
Sumter	5.40	8.57
Union	4.55	4.82
Wililamsburg	2.39	3.36
York	5.36	7.95

EXHIBIT "B".

Total Assessed Value of All Property in South Carolina.

1910	1914	1918
\$279,755,349.00	\$307,178,882.00	\$378,090,035.00

Net Increase 1918 Assessment Over 1914 Assessment is \$70,911,153.00.

COMPARATIVE ASSESSMENTS OF ALL PROPERTY FOR 1914 and 1918

Property Assessed	Assessments in 1914	Assessments by S. C. Tax Com. in 1918	Increase Over 1914
Railroad Companies.....	\$43,826,407	\$47,914,344	\$4,087,937
Banks & Trust Cos.....	13,078,681	14,601,455	1,522,774
Cotton Mills and Other Textile Industries	29,345,048	36,504,000	7,158,952
Cotton Seed Oil Mills.....	1,613,050	2,012,410	399,306
Fertilizer Plants	2,433,288	3,660,257	1,226,969
Telegraph Companies	660,000	841,600	181,600
Telephone Companies	1,415,040	1,784,547	369,507
Water, Light & Power Cos....	3,415,570	9,649,622	6,234,043
Street Railway Companies....	1,027,855	1,330,425	302,570
Insurance Companies	76,840	496,240	419,400
Southern Express Co.....	473,172	493,345	20,173
Pullman Company	232,690	240,434	7,744
Personal Property Assessed by Local Boards	47,150,120	50,213,077	3,062,957
Farm Lands	75,318,428	110,924,001	35,605,573
Farm Buildings	18,962,320	24,109,567	5,147,247
Real Estate in Cities and Towns	68,150,364	73,314,711	5,164,347
Totals	\$307,178,882	\$378,090,035	\$70,911,153

Property equalized by the Tax Commission shows.....	57,536,602
Property assessed by Township and County Boards show.....	13,374,551

Total Increase \$70,911,153

In the item of personal property assessed by the township and county boards is included horses, mules and cattle, which were equalized under the direction of the Tax Commission, and all put upon as nearly an equality as was possible under the circumstances. The highest average of mules for a county was \$97.65 and the lowest average was \$29.57. Mules now average \$71.42, the highest, and \$48.29, the lowest. This variation is due to a large extent to a difference in the actual value of mules by counties. A similar condition exists as to horses and cattle.

CORPORATION LICENSE FEES.

Table No. 1.—Assessment on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1917, and Certified to the State Treasurer for the Year 1918.

RAILROAD COMPANIES.

Name of Corporation.	Gross Earnings Returned by Co.
Alcolu Railroad Company.....	\$27,195
Atlantic Coast Line Railroad Company.....	2,637,149
Augusta-Aiken Railway and Electric Corporation.....	133,631
Augusta Northern Railway Company.....	30,008
Bamberg, Ehrhardt and Walterboro Railroad Company.....	31,726
Bennettsville & Cheraw Railroad Company.....	82,505
Blue Ridge Railway Company.....	125,337
Branchville & Bowman Railroad Company.....	8,604
Carolina & Northwestern Railway Company.....	79,528
Carolina, Clinchfield & Ohio Railway of South Carolina.....	222,123
Charleston Terminal Company.....	75,922
Charleston and Western Carolina Railway Company.....	586,395
Chesterfield & Lancaster Railroad Company.....	60,299
Columbia, Newberry and Laurens Railroad Company.....	224,800
Charlotte, Monroe and Columbia Railroad Company.....	13,559
Due West Railway Company.....	7,345
Hampton & Branchville Railroad Company.....	28,536
Lancaster & Chester Railroad Company.....	23,789
Marion & Southern Railroad Company.....	12,904
Northwestern Railroad of South Carolina.....	141,824
Orangeburg Railway Company.....	25,232
Pickens Railroad Company.....	17,586
Piedmont & Northern Railway Company.....	532,432
Raleigh & Charleston Railroad Company.....	45,467
Seaboard Air Line Railway Company.....	1,138,163
Southern Railway Company.....	3,257,519
Union and Glenn Springs Railroad Company.....	68,034
Ware Shoals Railroad Company.....	25,194

TELEPHONE AND TELEGRAPH COMPANIES IN SOUTH CAROLINA.

Table No. 1.—Assessment on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1917, and Certified to the State Treasurer for the Year 1918.

Name of Corporation.	Gross Earnings Returned by Co.
Abbeville Telephone Company.....	\$3,134
Advance Telephone Company.....	220
American Telephone & Telegraph Company.....	25,511
Bethune Telephone Company.....	610
Bishopville Telephone Company.....	4,307
Bolen Telephone Company.....	1,212
Boykin Telephone Company.....	470
Batesburg Telephone Company.....	198
Cameron Telephone Company.....	1,500
Caw-Caw Telephone Company.....	539
Chesler Telephone Company.....	10,775
Citizens Telephone Company.....	5,554
Citizens Telephone Company.....	2,500
Clarendon Telephone Company.....	4,395
Colleton County Telephone Company.....	4,717
Conway Telephone Company.....	4,592
Crescent Telephone Company.....	436
Cross Keys Telephone Company.....	249
Delmar Telephone Company.....	1,373
Duncan Telephone Company.....	600
Enoree Bell Telephone Company.....	1,500
Ehrhardt Telephone Company.....	2,550
Glenn Springs Telephone Company.....	792
Graniteville Telephone Company.....	806
Greenwood Telephone Company.....	18,661
Home Telephone Company.....	9,807
Home Telephone Company.....	13,354
Home Telephone Company.....	3,758
Holly Hill Telephone Company.....	2,051
Independent Telephone Company.....	2,284
Inman Telephone Company.....	1,284
Jasper Telephone Company.....	1,810
Johnsonville Telephone Company.....	900
Kershaw Telephone Company.....	7,548
Kingstree Telephone Company.....	4,521
Lake City Telephone Company.....	3,673
Lancaster Telephone Company.....	18,096
Laurens Telephone Company.....	8,940

Loris Telephone Company	1,175
Lynchburg Telephone Company	756
Mavesville Telephone Company	1,470
McConnellsville Telephone Company	432
M Jormick Telephone Company	2,100
New Zion Telephone Company	840
Oconee Telephone Company	7,840
Olanta Telephone Company	965
Orangeburg & Raymond Telephone Company	480
Orangeburg & St. Matthews Telephone Company	2,445
Palmetto Telephone Company	2,090
Peoples Telephone Company	470
Piedmont Telephone and Telegraph Company	83,789
Pinewood Telephone Company	1,321
Polk County Telephone Company	756
Pomaria Telephone Company	1,140
Postal Telegraph-Cable Company	10,637
Richburg Telephone Company	825
Rock Hill Telephone Company	24,570
Rowesville Telephone Company	510
Ruby Telephone Company	600
Saluda Public Service Company	2,500
Southern Bell Telephone & Telegraph Company	1,078,462
Springfield, Salley and Wagner Telephone Company	5,520
Summerton Telephone Company	1,943
Sumter Telephone Company	33,534
Talatha Telephone Company	288
Travelers Rest Telephone Company	290
Troy Telephone Company	1,357
Warren Electric Company	720
Williston Telephone Company	2,850
Western Union Telegraph Company	121,562

WATER, LIGHT AND POWER COMPANIES.

Name of Corporation.	Gross Earnings Returned by Co.
Anderson City Gas Company	\$18,376
Belton Power Company	63,762
Black River Water Company	19,733
Brodie Light & Power Company	2,735
Carolina Gas & Electric Co:	
Carolina Lumber & Power Company	10,746
Darlington Water and Electric Company	47,807
Florence Electric and Utilities Company	103,732
Marion Water, Light and Power Company	42,738
Summerville Ice, Light and Power Company	25,787
Boyd Utilities Plant	5,412
Carolina Light & Power Company	38,712
Catawba Power Company	71,527
Cedar Falls Light & Power Company	3,231
Charleston Consolidated Railway, Gas and Electric Company:	
Light Department	\$38,520
Gas Department	224,498
Charleston Isle of Palms Traction Company	15,317
Charleston Light & Water Company	171,039
Columbia Gas Light Company	121,212
Columbia Railway, Gas & Electric Company:	
Light Department	232,556
Power Department	392
Conners Light & Power Company	13,962
Due West Light & Power Company	2,830
Edisto Public Service Company	6,448
Elloree Electric Light Company	2,983
Enoree Power Company	27,882
Florence Gas Company	17,352
Georgetown Railway & Lighting Company	21,631
Georgia-Carolina Power Company	49,864
Great Falls Power Company	823,409
Hartsville Electric & Water Company	11,775
Iw Water, Light & Power Company	2,497
Kingstree Electric Light & Ice Company	10,938
Lancaster Light & Power Company	17,851
Lexington Electric Light & Power Company	3,719

Lockhart Power Company	25,861
North Augusta Water & Gas Company.....	4,810
North Charleston Water & Light Company.....	5,455
North Electric Light & Power Company.....	1,949
Quattlebaum Light & Ice Company.....	9,779
Paris Mountain Water Company.....	81,131
Parr Shoals Power Company.....	277,379
Pendleton Electric Light Company.....	1,729
Reedy River Power Company.....	34,025
Rock Hill Gas Company.....	13,376
South Carolina Light, Power & Railway Company.....	468,175
Southern Power Company	974,240
Southern Public Utilities Company:	
Anderson Water, Light & Power Company.....	266,695
Chester Power Company.....	33,814
Greenville-Carolina Power Company.....	.....
Greenville Gas & Light Company.....	270,359
Greer Light & Power Company.....	2,787
Fort Lawn Light System.....	1,576
Iva Light Station	3,808
Springfield Electric Light & Power Company.....	2,856
Sullivan Power Company.....	5,557
Sumter Gas & Power Company.....	27,410
Sumter Lighting Company.....	107,864
Union Manufacturing & Power Company.....	119,496
Wateree Power Company	162,596
West Pelzer Public Service Co.....	145
Yadkin River Power Company.....	25,133
Wateree Electric Company	139,097

NAVIGATION COMPANIES.

Table No. 1.—Assessment on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1917, and Certified to the State Treasurer for the Year 1918.

Name of Corporation.	Gross Earnings Returned by Co.
Black River and Mingo Steamboat Company.....	\$7,375
Columbia Railway and Navigation Company.....	5,556
Waccamaw Line of Steamers.....	27,368
Waccamaw Transportation Company.....	8,463
Charleston and Palmetto Traction Company.....	57,594
Stevens Lane Company	26,364

STREET RAILWAY COMPANIES.

Table No. 1. Assessment on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1917, and Certified to the State Treasurer for the Year 1918.

Name of Corporation.	Gross Earnings Returned by Co.
Carolina Traction Company	\$7,222
Charleston Consolidated Railway and Lighting Company.....	694,533
Columbia Railway, Gas & Electric Company.....	377,047
South Carolina Light, Power & Railway Company.....	105,151
Southern Public Utilities Company:	
Anson Street Railway.....	45,609
Greenville Street Railway.....	157,409

PULLMAN AND EXPRESS COMPANIES.

The Pullman Company	41,221
Southern Express Company	147,264

RECAPITULATION

Water Companies	\$2,244,144
Electric Light & Power Companies.....	1,147,147
Gas Companies	1,147,147
Street Railway Companies.....	1,147,147
Navigation Companies.....	1,147,147
Pullman and Express Companies.....	1,147,147
Total	\$7,247,665

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR THE YEAR 1918.

Counties and Names of Banks.	Location.	Return by Bank, Capital, Surplus, and Profit Jan. 1, 1918.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Es- tate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
ABBEVILLE COUNTY.						
Bank of Donalds.....	Donalds, S. C.....	\$32,860	\$32,860	\$13,901	\$1,200	\$12,601
Bank of Due West.....	Due West, S. C.....	50,611	51,146	21,481	600	20,881
Farmers Bank.....	Abbeville, S. C.....	98,800	98,800	39,596	3,425	35,971
Lowndesville Banking Company.....	Lowndesville, S. C.....	20,880	20,880	8,770	1,250	7,520
National Bank of Abbeville.....	Abbeville, S. C.....	107,516	108,516	45,577	13,515	32,062
Peoples Savings Bank.....	Abbeville, S. C.....	46,864	46,864	19,683	5,000	14,683
Totals Abbeville County.....		\$352,531	\$354,066	\$148,708	\$24,990	\$123,713
AIKEN COUNTY.						
Bank of Graniteville.....	Graniteville, S. C.....	34,755	34,755	14,597	4,816	9,781
Bank of Western Carolina.....	Aiken, S. C.....	189,020	189,020	79,388	47,000	32,838
Bank of Western Carolina.....	Ellenton, S. C.....	18,292	18,292	7,653	.....	7,653
Bank of Western Carolina.....	Salley, S. C.....	42,682	42,682	17,926	.....	17,926
Bank of Western Carolina.....	Wagner, S. C.....	36,584	36,584	15,335	.....	15,365
Bank of Western Carolina.....	North Augusta, S. C.....	60,975	60,975	25,610	.....	25,610
Farmers and Merchants Bank.....	Aiken, S. C.....	85,803	85,803	36,637	10,800	25,237
First National Bank.....	Aiken, S. C.....	72,242	72,242	30,242	9,650	20,692
First National Bank.....	Wagner, S. C.....	40,000	40,932	17,212	1,400	15,812
Totals Aiken County.....		\$580,353	\$581,335	\$244,160	\$73,666	\$170,494
ANDERSON COUNTY.						
Bank of Anderson.....	Anderson, S. C.....	\$893,575	\$877,043	\$158,358	\$10,500	\$147,853
Bank of Belton.....	Belton, S. C.....	1,000,000	1,000,000	51,079	1,000	50,079
Bank of Honea Path.....	Honea Path, S. C.....	88,085	88,085	39,457	800	38,627
Bank of Iva.....	Iva, S. C.....	92,552	92,552	40,472	.....	40,472
Bank of Pendleton.....	Pendleton, S. C.....	55,817	54,081	26,018	1,500	25,418
Bank of Sandy Springs.....	Sandy Springs, S. C.....	16,238	15,233	6,423	800	5,623
Bank of Townville.....	Townville, S. C.....	18,677	19,309	8,110	200	7,910
Bank of Williamston.....	Williamston, S. C.....	62,147	62,000	21,540	.....	21,540
Belton Savings Bank and Trust Company.....	Belton, S. C.....	35,000	43,036	18,075	.....	18,075
Chocoma Bank.....	Pelzer, S. C.....	120,142	120,142	54,240	3,885	50,405

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1918.—Con.

Counties and Names of Banks.	Location.	Return by Bank Capital, Surplus, and Profits Jan. 1, 1918.	True Value as C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Pa- rtate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
Citizens Bank	Honea Path, S. C.	108,174	108,174	45,438	2,450	42,983
Citizens National Bank	Anderson, S. C.	209,535	209,535	88,005	5,200	82,805
Dine Savings Bank	Anderson, S. C.	30,392	30,392	12,765	1,300	12,765
Farmers Bank of Belton	Belton, S. C.	81,000	48,021	19,829	8,500	18,129
Farmers Bank of Iva	Iva, S. C.	16,744	16,744	7,032	1,000	8,533
Farmers and Merchants Bank	Anderson, S. C.	263,741	975,819	115,944	45,000	70,844
Farmers Loan and Trust Company	Anderson, S. C.	122,593	117,468	40,337	1,000	40,337
Peoples Bank of Anderson	Anderson, S. C.	256,166	261,166	109,690	5,480	104,210
Planters Bank	Starr, S. C.	13,000	13,127	5,513	500	5,013
Totals Anderson County		\$1,933,683	\$1,965,593	\$583,930	\$51,965	\$751,985
BAMBERG COUNTY.						
Bamberg Banking Company	Bamberg, S. C.	\$111,683	\$111,683	\$46,907	\$3,000	\$48,907
Bank of Denmark	Dennard, S. C.	54,743	54,743	22,892	1,000	23,892
Bank of Olar	Olar, S. C.	35,120	70,490	23,606	1,000	23,606
Citizens Exchange Bank	Dennard, S. C.	37,013	37,013	15,545	2,200	13,345
Ehrhardt Banking Company	Ehrhardt, S. C.	31,000	31,000	13,020	1,000	12,020
Enterprise Bank	Bamberg, S. C.	32,010	32,010	13,444	120	13,324
Farmers and Merchants Bank	Ehrhardt, S. C.	30,000	36,122	15,171	1,000	14,171
Peoples Bank	Bamberg, S. C.	41,745	42,987	18,034	2,000	16,034
Totals Bamberg County		\$406,314	\$415,998	\$174,719	\$10,920	\$161,899
BARNWELL COUNTY.						
Allendale Bank	Allendale, S. C.	\$42,500	\$42,500	\$17,860	.....	\$17,860
Bank of Fairfax	Fairfax, S. C.	26,000	26,002	10,921	.....	10,921
Bank of Kline	Kline, S. C.	13,489	13,489	5,965	.....	5,965
Bank of Western Carolina	Barnwell, S. C.	91,492	91,492	38,414	.....	38,414
Bank of Western Carolina	Blackville, S. C.	60,975	60,975	25,809	.....	25,809
Bank of Williston	Williston, S. C.	62,034	62,034	21,854	.....	21,854
Barnwell Banking Company	Williston, S. C.	21,200	21,200	8,904	.....	8,904
Citizens Bank	Barnwell, S. C.	37,493	37,493	15,747	.....	15,747
Citizens Bank	Blackville, S. C.	17,542	17,542	7,368	.....	7,368
Commercial Bank	Blackville, S. C.	24,237	24,237	10,222	.....	10,222
Farmers and Merchants Bank	Williston, S. C.	11,514	11,514	4,836	.....	4,836

First National Bank.....	Allendale, S. C.....	55,000	55,000	23,100	23,100
Home Bank	Barnwell, S. C.....	36,381	36,381	15,272	15,272
	Totals Barnwell County.....	\$489,807	\$489,809	\$205,762	\$205,762
BEAUFORT COUNTY.					
Beaufort Bank	Beaufort, S. C.....	\$65,100	\$65,100	\$3,000	\$3,000
Bank of Yamasee.....	Yamasee, S. C.....	9,975	9,975	1,200	1,200
Peoples Bank	Beaufort, S. C.....	76,583	76,583	32,167	26,167
	Totals Beaufort County.....	\$151,663	\$151,663	\$10,200	\$53,469
BERKELEY COUNTY.					
Farmers and Merchants Bank.....	Moncks Corner, S. C.....	\$19,169	\$18,975	\$7,394	\$6,814
	Totals Berkeley County.....	\$19,169	\$18,975	\$7,394	\$6,814
CALHOUN COUNTY.					
Bank of Cameron.....	Cameron, S. C.....	\$43,960	\$43,960	\$18,421	\$18,421
Farmers Bank	Fort Motte, S. C.....	7,770	7,770	3,263	3,263
Farmers Bank and Trust Company.....	St. Matthews, S. C.....	44,000	44,000	18,480	18,480
Home Bank	St. Matthews, S. C.....	37,275	47,735	23,049	20,040
St. Matthews National Bank.....	St. Matthews, S. C.....	126,004	126,004	53,174	50,874
	Totals Calhoun County.....	\$259,009	\$260,669	\$113,887	\$111,087
CHARLESTON COUNTY.					
Bank of Charleston, N. B. A.....	Charleston, S. C.....	\$1,119,922	\$1,138,372	\$478,116	\$465,576
Bank of Charleston.....	McClellanville, S. C.....	17,000	17,451	7,829	6,784
Carolina Savings Bank.....	Charleston, S. C.....	339,493	381,864	160,383	127,683
Charleston Fidelity Corporation.....	Charleston, S. C.....	10,000	10,000	4,200	4,200
Charleston Savings Institution.....	Charleston, S. C.....	196,968	242,359	101,908	96,708
Citizens Bank	Charleston, S. C.....	132,553	132,553	55,568	34,188
City Bank and Trust Company.....	Charleston, S. C.....	25,000	25,939	10,894	10,894
Commercial National Bank.....	Charleston, S. C.....	278,065	278,065	116,796	98,796
Dime Savings Bank	Charleston, S. C.....	130,128	136,299	57,245	47,245
Enterprise Bank	Charleston, S. C.....	75,463	75,463	31,694	14,869
Exchange Banking and Trust Company.....	Charleston, S. C.....	126,256	126,256	53,028	39,428
First National Bank.....	Charleston, S. C.....	691,579	700,026	294,011	276,161
Germania National Bank.....	Charleston, S. C.....	241,000	241,000	101,220	101,115
Germania Savings Bank.....	Charleston, S. C.....	489,284	465,093	191,139	172,099
Miners and Merchants Bank.....	Charleston, S. C.....	68,648	68,648	28,882	24,882
Peoples National Bank	Charleston, S. C.....	645,108	645,108	270,945	170,945
Peoples Savings Bank	Charleston, S. C.....	75,279	75,279	31,617	22,235
South Carolina Loan and Trust.....	Charleston, S. C.....	144,121	144,121	60,631	41,866
So. Carolina Loan and Deposit Co. Bank.....	Charleston, S. C.....	52,705	52,705	22,136	22,136
Title, Guarantees and Deposit Company.....	Charleston, S. C.....	55,848	55,848	23,456	20,456
	Totals Charleston County.....	\$4,813,040	\$5,002,809	\$2,100,968	\$1,784,713

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1918.—Con.

Counties and Names of Banks.	Location.	Return by Bank. Capital, Surplus, and Profit Jan. 1, 1918.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Es- tate Assessed by County Boards to Banks	Value of Persons to Shareholders
CHEROKEE COUNTY.						
Bank of Blacksburg.....	Blacksburg, S. C.	\$43,808	\$43,437	\$18,244	\$900	\$17,444
Cherokee Savings Bank.....	Gaffney, S. C.	50,487	50,487	21,205	325	20,880
First National Bank.....	Gaffney, S. C.	298,395	218,365	91,718	4,200	87,513
Merchants and Planters National Bank.....	Gaffney, S. C.	171,896	163,896	68,322	8,700	65,132
Totals Cherokee County.....		\$474,546	\$476,175	\$199,994	\$9,025	\$190,969
CHESTER COUNTY.						
Bank of Blackstock.....	Blackstock, S. C.	\$18,000	\$19,392	\$8,140	.....	\$8,140
Bank of Great Falls.....	Great Falls, S. C.	25,000	25,000	10,500	.....	10,500
Commercial Bank.....	Chester, S. C.	160,000	160,000	67,200	14,230	52,920
National Exchange Bank.....	Chester, S. C.	140,000	165,236	69,420	3,920	65,500
Peoples National Bank.....	Chester, S. C.	77,500	88,046	36,979	6,450	30,629
White Bank.....	Chester, S. C.	85,693	85,693	14,991	.....	14,991
Totals Chester County.....		\$453,193	\$493,407	\$207,220	\$24,850	\$182,580
CHESTERFIELD COUNTY.						
Bank of Cheraw.....	Cheraw, S. C.	\$160,320	\$160,320	\$67,339	\$12,330	\$55,009
Bank of Chesterfield.....	Chesterfield, S. C.	50,300	50,300	24,902	3,680	21,222
Bank of Pageland.....	Pageland, S. C.	34,057	37,692	15,724	2,500	13,284
Bank of Ruby and Mt. Orogian.....	Ruby, S. C.	80,519	80,516	19,617	2,000	9,897
Farmers Bank.....	Chesterfield, S. C.	5,506	8,674	3,727	800	2,987
First National Bank.....	Chesterfield, S. C.	55,000	55,042	24,575	2,000	22,275
Jefferson Bank.....	Jefferson, S. C.	21,517	21,517	9,637	1,700	7,937
Merchants and Farmers Bank.....	Chesterfield, S. C.	106,817	106,817	44,696	11,865	32,681
Peoples Bank.....	Chesterfield, S. C.	20,600	27,748	11,954	2,200	9,404
State Bank of McBee.....	McBee, S. C.	10,565	10,565	6,563	5,000	1,963
Totals Chesterfield County.....		\$621,617	\$626,683	\$221,207	\$46,235	\$174,972
CLARENDON COUNTY.						
Bank of Clarendon.....	Clarendon, S. C.	\$69,206	\$69,206	\$20,067	.....	\$20,067
Bank of Manning.....	Manning, S. C.	120,925	120,925	54,540	.....	54,540
Bank of Pinewood.....	Pinewood, S. C.	12,410	15,909	6,682	.....	6,682

Bank of Santee	Summerton, S. C.	14,082	14,512	6,095	.....	6,095
Bank of Summerton	Summerton, S. C.	49,625	51,045	21,439	.....	21,439
Bank of Turbeville	Turbeville, S. C.	14,678	14,678	6,165	.....	6,165
Home Bank and Trust Company	Manning, S. C.	25,550	26,676	11,204	.....	11,204
First National Bank	Manning, S. C.	30,168	30,168	12,671	.....	12,671
	Totals Clarendon County	\$345,933	\$352,113	\$147,392	.....	\$147,392
COLLETON COUNTY.						
Bank of Ruffin	Ruffin, S. C.	\$10,400	\$10,400	\$4,368	\$1,900	\$2,468
Bank of Snoaks	Snoaks, S. C.	15,000	15,000	6,300	.....	6,300
Colleton Banking Company	Walterboro, S. C.	30,000	30,023	12,610	.....	5,972
Farmers and Merchants Bank	Cottageville, S. C.	13,000	13,038	5,476	300	5,176
Farmers and Merchants Bank	Walterboro, S. C.	62,235	62,234	26,138	4,800	21,338
First National Bank	Walterboro, S. C.	37,873	38,073	15,391	950	15,041
Peoples Bank	Lodge, S. C.	11,316	11,616	4,879	500	4,379
Snoak Banking Company	Snoaks, S. C.	11,750	11,750	4,935	1,000	3,935
	Totals Colleton County	\$191,274	\$192,134	\$80,697	\$13,088	\$67,609
DARLINGTON COUNTY.						
Bank of Darlington	Darlington, S. C.	\$226,742	\$232,590	\$97,688	\$16,000	\$81,688
Bank of Hartsville	Hartsville, S. C.	118,524	120,228	50,496	5,500	44,996
Bank of Lydia	Lydia, S. C.	9,965	10,152	4,264	500	3,764
Bank of Oates	Oates, S. C.	10,619	10,300	4,326	.....	4,326
Carolina National Bank	Darlington, S. C.	114,402	114,402	48,049	7,500	40,549
First National Bank	Hartsville, S. C.	32,117	32,117	13,489	8,000	10,489
Merchants and Planters Bank	Lamar, S. C.	40,000	43,652	18,334	.....	18,334
Peoples Bank	Darlington, S. C.	139,450	139,450	58,569	8,700	49,869
Peoples Bank	Hartsville, S. C.	34,336	34,336	14,421	1,740	12,681
Lamar National Bank	Lamar, S. C.	18,517	18,517	7,777	2,000	5,777
	Totals Darlington County	\$744,662	\$755,744	\$317,413	\$44,940	\$272,473
DILLON COUNTY.						
Bank of Dillon	Dillon, S. C.	\$150,500	\$150,537	\$63,226	\$6,915	\$56,311
Bank of Letta	Letta, S. C.	40,592	40,592	17,049	4,900	12,149
Bank of Little Rock	Little Rock, S. C.	22,570	26,099	10,962	1,000	9,962
Bank of Pages Mill	Pages Mill, S. C.	35,000	35,000	14,700	550	13,850
Farmers and Merchants Bank	Letta, S. C.	70,442	78,566	32,968	4,425	28,573
First National Bank	Dillon, S. C.	25,191	27,710	11,638	.....	11,638
Peoples Bank	Dillon, S. C.	72,384	72,384	30,401	3,380	27,021
	Totals Dillon County	\$416,573	\$430,888	\$180,974	\$21,470	\$159,504

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DORCHESTER COUNTY.						
Bank of Dorchester	Summerville, S. C.	\$55,777	\$55,777	\$23,426	\$5,400	\$18,096
Bank of Reevesville	Reevesville, S. C.	27,901	29,940	12,802	800	11,502
Bank of Ridgeway	Ridgeway, S. C.	19,196	19,199	8,094	1,680	6,884
Bank of St. George	St. George, S. C.	56,901	56,901	23,598	4,600	19,398
Bank of Summerville	Summerville, S. C.	25,542	25,525	10,989	1,600	9,289
Farmers Bank	St. George, S. C.	29,730	32,603	13,693	5,700	7,993
Peoples Bank	Harleyville, S. C.	14,000	15,298	6,899	930	5,469
	Totals Dorchester County.....	\$228,350	\$234,931	\$98,671	\$20,610	\$78,061
EDGEFIELD COUNTY.						
Bank of Edgefield	Edgefield, S. C.	\$93,895	\$93,525	\$39,251	.....	\$39,251
Bank of Johnston	Johnston, S. C.	142,277	142,277	59,756	5,500	54,256
Bank of Trenton	Trenton, S. C.	22,413	24,549	10,227	1,500	8,727
Bank of Western Carolina	Johnston, S. C.	48,779	48,779	20,457	.....	20,457
Farmers Bank	Edgefield, S. C.	120,000	124,555	52,813	.....	52,813
	Totals Edgefield County.....	\$428,994	\$433,435	\$182,054	\$7,000	\$175,054
FAIRFIELD COUNTY.						
Bank of Fairfield	Winnsboro, S. C.	\$77,500	\$77,500	\$32,550	\$16,500	\$16,050
Bank of Ridgeway	Ridgeway, S. C.	75,773	75,773	31,825	2,500	29,325
Bank of Shelton	Shelton, S. C.	11,236	11,236	4,719	.....	4,719
Farmers and Merchants Bank	Ridgeway, S. C.	35,500	35,523	14,920	.....	14,920
Merchants and Planters Bank	Winnsboro, S. C.	63,296	63,296	26,580	200	26,380
Winnsboro Bank	Winnsboro, S. C.	160,025	160,000	67,300	20,020	47,180
	Totals Fairfield County.....	\$423,320	\$423,318	\$177,794	\$39,220	\$138,574
FLORENCE COUNTY.						
Bank of Florence	Florence, S. C.	\$87,708	\$88,708	\$37,255	\$5,530	\$21,725
Bank of Lake City	Lake City, S. C.	51,250	51,760	21,735	1,680	20,055
Bank of Timmonsville	Timmonsville, S. C.	100,005	100,005	42,002	2,000	40,002
Citizens Bank	Timmonsville, S. C.	60,000	60,011	25,205	1,100	24,105
City Savings Bank	Florence, S. C.	88,235	34,473	14,479	14,479

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GREENWOOD COUNTY.						
Bank of Bradley	Bradley, S. C.	\$1,000	\$1,000	\$420	\$420
Bank of Greenwood	Greenwood, S. C.	217,207	217,207	91,227	\$30,730	70,497
Bank of Hodges	Hodges, S. C.	21,000	23,763	9,980	900	9,080
Bank of Ninety-Six	Ninety-Six, S. C.	50,077	50,077	21,082	2,000	19,082
Bank of Troy	Troy, S. C.	24,070	24,070	10,109	1,900	8,209
Bank of Ware Shoals	Ware Shoals, S. C.	104,920	106,296	45,484	.....	45,484
Cambridge Bank	Ninety-Six, S. C.	81,177	81,177	34,084	900	33,184
Commercial Bank	Greenwood, S. C.	62,588	62,588	26,287	.....	26,287
Farmers and Merchants Bank	Greenwood, S. C.	57,189	57,187	24,019	.....	24,019
National Loan and Exchange Bank	Greenwood, S. C.	160,392	160,392	67,365	4,040	63,325
Peoples Bank	Greenwood, S. C.	81,069	78,962	33,164	.....	33,164
Totals Greenwood County		\$660,689	\$664,719	\$383,181	\$30,470	\$382,711
HAMPTON COUNTY.						
Bank of Estill	Estill, S. C.	\$30,286	\$38,784	\$16,289	.....	\$16,289
Bank of Hampton	Hampton, S. C.	32,600	31,490	13,226	\$213	13,013
Commercial Bank, The	Estill, S. C.	28,069	30,866	12,964	.....	12,964
Farmers and Merchants Bank	Furman, S. C.	23,263	23,876	10,028	.....	10,028
Hampton Loan and Exchange Bank	Hampton, S. C.	17,584	17,584	7,385	72	7,313
Merchants and Planters Bank	Brunson, S. C.	6,048	6,048	2,540	.....	2,540
First National Bank	Brunson, S. C.	28,086	28,086	11,796	.....	11,796
Planters and Merchants Bank	Varnville, S. C.	20,000	21,412	8,993	.....	8,993
Totals Hampton County		\$198,836	\$198,146	\$83,231	\$285	\$82,936
HORRY COUNTY.						
Bank of Aynor	Aynor, S. C.	\$6,907	\$6,907	\$2,901	.....	\$2,901
Bank of Little River	Little River, S. C.	12,508	12,508	5,251	\$1,900	3,451
Conway National Bank	Conway, S. C.	53,000	58,300	24,436	5,650	18,886
Conway Savings Bank	Conway, S. C.	12,000	13,200	5,544	825	4,719
Peoples National Bank	Conway, S. C.	36,426	36,426	15,299	.....	15,299
Bank of Loria	Loria, S. C.	12,500	14,138	5,988	5,320	618
Totals Horry County		\$183,836	\$141,474	\$59,419	\$13,595	\$45,824

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LEXINGTON COUNTY.						
Bank of Chapin	Chapin, S. C.	\$11,443	\$12,587	\$5,287	\$3,000	\$2,287
Bank of Pelton	Pelton, S. C.	9,800	10,692	4,930	1,900	5,089
Bank of Swansea	Swansea, S. C.	38,235	38,235	16,680	2,200	13,989
Bank of Western Carolina	Batesburg, S. C.	12,195	12,195	5,182	.....	5,182
Bank of Western Carolina	Lexington, S. C.	48,779	48,779	20,487	.....	20,487
Brookland Bank	Brookland, S. C.	35,231	35,231	14,797	2,050	12,747
First National Bank	Batesburg, S. C.	97,787	97,787	41,071	5,000	38,071
Home National Bank	Lexington, S. C.	62,022	62,022	21,849	5,606	16,244
National Bank of Leesville	Leesville, S. C.	35,163	35,163	15,188	1,200	13,988
Totals Lexington County		\$340,705	\$343,141	\$144,120	\$20,255	\$123,865
MARION COUNTY.						
Bank of Mullins	Mullins, S. C.	\$53,000	\$69,635	\$29,205	\$2,025	\$27,180
Bank of Nichols	Nichols, S. C.	19,475	19,475	8,130	600	7,830
Farmers and Merchants Bank	Marion, S. C.	140,985	144,278	60,697	12,500	48,097
First National Bank	Mullins, S. C.	33,000	33,000	13,860	2,200	11,660
Marion National Bank	Marion, S. C.	127,093	124,063	52,119	3,800	48,319
Merchants and Planters Bank	Mullins, S. C.	42,798	43,759	18,379	2,000	16,879
Planters Bank	Marion, S. C.	51,982	50,182	21,076	2,550	18,526
Totals Marion County		\$468,133	\$484,322	\$208,416	\$25,675	\$177,741
MARLBORO COUNTY.						
Bank of Clio	Clio, S. C.	\$81,500	\$81,555	\$34,253	.....	\$34,253
Bank of Marlboro	Bennettsville, S. C.	245,273	250,318	106,134	.....	106,134
Bank of McCall	McCall, S. C.	72,061	72,992	30,657	\$1,045	29,612
Farmers and Merchants Bank	McCall, S. C.	30,537	30,537	12,626	.....	12,626
Mutual Savings Bank	Bennettsville, S. C.	32,700	34,188	14,859	.....	14,859
Peoples National Bank	Bennettsville, S. C.	55,721	56,724	23,404	.....	23,404
Peoples Savings Bank	Clio, S. C.	29,246	29,246	12,283	.....	12,283
Planters National Bank	Bennettsville, S. C.	130,296	130,296	54,724	1,450	53,274
Union Savings Bank	Bennettsville, S. C.	57,000	64,323	27,006	165	26,851
Totals Marlboro County		\$784,337	\$749,170	\$314,055	\$2,000	\$311,995

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1918.—Con.

Counties and Names of Banks.	Location.	Return by Bank Capital, Surplus, and Profits Jan. 1, 1918.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Es- tate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
Farmers and Merchants Bank	Holly Hill, S. C.	18,552	18,552	7,792	5,938	2,404
Farmers and Merchants Bank	Norway, S. C.	23,063	23,071	10,950	1,060	5,000
Farmers and Merchants Bank	Orangeburg, S. C.	38,023	37,900	13,750	300	15,450
Farmers Union Bank and Trust Company	Orangeburg, S. C.	30,154	30,154	12,665	300	12,865
First National Bank	Elloree, S. C.	64,645	62,514	36,236	1,000	23,378
First National Bank	Holly Hill, S. C.	51,789	51,789	21,736	3,400	18,389
First National Bank	Springfield, S. C.	35,084	35,084	14,735	2,400	12,335
Peoples Bank	Bowman, S. C.	16,640	16,640	6,889	.....	6,889
Peoples Bank	Branchville, S. C.	24,892	24,892	10,432	6,729	3,763
Peoples Bank	North, S. C.	16,411	16,411	6,863	.....	6,863
Peoples National Bank	Orangeburg, S. C.	142,632	137,392	57,700	5,000	52,700
Planters Bank	Orangeburg, S. C.	45,068	45,068	20,189	.....	20,189
Totals Orangeburg County		\$1,216,403	\$1,216,457	\$510,912	\$33,777	\$477,135
PICKENS COUNTY.						
Bank of Central	Central, S. C.	\$22,326	\$22,326	\$9,377	.....	\$9,377
Bank of Norris	Norris, S. C.	23,050	23,128	9,714	.....	9,714
Commercial Bank	Easley, S. C.	33,069	34,387	14,653	.....	14,653
Easley Bank	Easley, S. C.	77,441	77,441	32,525	\$1,000	31,525
Easley Loan and Trust Company	Easley, S. C.	79,021	84,921	35,667	1,350	34,317
Farmers Bank	Central, S. C.	29,452	29,452	12,370	700	11,670
Farmers and Merchants Bank	Liberty, S. C.	17,892	17,892	7,510	.....	7,510
Keowee Bank	Pickens, S. C.	29,013	29,013	12,185	.....	12,185
Liberty Bank	Liberty, S. C.	36,070	36,070	15,149	380	14,767
Pickens Bank	Pickens, S. C.	30,663	31,163	13,068	300	12,768
Totals Pickens County		\$377,977	\$386,258	\$162,238	\$3,733	\$158,508
RICHLAND COUNTY.						
Bank of Columbia	Columbia, S. C.	\$218,650	\$218,650	\$91,833	\$22,760	\$69,073
Carolina National Bank	Columbia, S. C.	464,852	446,647	187,172	47,295	139,877
Columbia Savings Bank and Trust Company	Columbia, S. C.	131,256	131,256	55,128	.....	55,128
Commercial Bank, The	Columbia, S. C.	79,900	79,900	33,558	35,210	.....
Farmers and Merchants Bank	Eastover, S. C.	30,876	30,876	12,968	.....	7,673
Homestead Bank	Columbia, S. C.	20,000	20,000	8,400	.....	8,400

Lower Main Street Bank.....	Columbia, S. C.....	37,002	37,002	87,002	15,541	.....	15,541
National Loan and Exchange Bank.....	Columbia, S. C.....	786,989	786,989	789,009	381,384	154,950	171,134
National State Bank.....	Columbia, S. C.....	304,766	304,766	304,766	127,988	15,670	129,283
Palmetto National Bank.....	Columbia, S. C.....	779,800	779,800	800,000	886,384	180,480	200,884
Peoples National Bank.....	Columbia, S. C.....	103,006	103,006	286,168	43,283	27,500	208,763
Union National Bank.....	Columbia, S. C.....	286,168	286,168	286,168	111,791	80,370	31,421
Totals Richland County.....		\$3,225,255	\$3,226,875	\$3,226,875	\$1,355,290	\$541,955	\$814,987
SALUDA COUNTY.							
Bank of Saluda.....	Saluda, S. C.....	\$66,222	\$66,222	\$66,222	\$23,613	\$3,300	\$20,313
Bank of Wards.....	Wards, S. C.....	23,920	23,920	23,017	12,187	600	11,387
Farmers and Merchants Bank.....	Ridge Springs, S. C.....	30,000	30,000	30,000	12,600	200	12,400
Peoples Bank.....	Ridge Springs, S. C.....	64,499	64,499	41,456	27,060	1,000	26,060
Planters National Bank.....	Saluda, S. C.....	41,455	41,455	41,455	17,424	700	16,724
Totals Saluda County.....		\$221,126	\$221,223	\$221,223	\$92,914	\$5,800	\$87,114
SPARTANBURG COUNTY.							
American Bank.....	Spartanburg, S. C.....	\$157,602	\$157,602	\$157,602	\$66,193	\$30,000	\$36,193
Bank of Chesnee.....	Chesnee, S. C.....	23,715	23,715	25,663	10,778	500	10,278
Bank of Commerce.....	Spartanburg, S. C.....	69,716	69,716	69,716	29,251	.....	29,251
Bank of Cross Anchor.....	Cross Anchor, S. C.....	38,500	38,500	42,850	17,787	6,320	11,467
Bank of Duncan.....	Duncan, S. C.....	18,000	18,000	19,800	8,316	2,100	6,216
Bank of Enoree.....	Enoree, S. C.....	44,540	44,540	44,540	18,707	.....	18,707
Bank of Inman.....	Inman, S. C.....	17,542	17,542	17,542	7,368	5,875	1,933
Bank of Landrum.....	Landrum, S. C.....	23,607	23,607	23,607	9,915	.....	9,915
Bank of Pacolet.....	Pacolet, S. C.....	10,710	10,710	10,904	4,580	250	4,330
Bank of Spartanburg.....	Spartanburg, S. C.....	135,000	135,000	143,500	62,370	2,065	60,305
Bank of Woodruff.....	Woodruff, S. C.....	57,286	57,286	59,721	25,083	2,500	22,583
Central National Bank.....	Spartanburg, S. C.....	586,541	586,541	560,000	231,000	.....	231,000
Citizens Bank of Chesnee.....	Chesnee, S. C.....	3,000	3,000	3,000	1,260	.....	1,260
Converse Savings Bank.....	Converse, S. C.....	10,146	10,146	10,146	4,261	.....	4,261
Dollar Savings Bank.....	Spartanburg, S. C.....	62,500	62,500	68,750	28,875	.....	23,875
Employees Savings Bank.....	Pacolet, S. C.....	7,103	7,103	7,103	2,983	.....	2,983
First National Bank.....	Spartanburg, S. C.....	603,963	603,963	600,000	232,070	.....	252,000
First National Bank.....	Woodruff, S. C.....	62,609	62,609	64,359	27,031	2,500	24,531
Merchants and Farmers Bank.....	Spartanburg, S. C.....	193,290	190,553	190,553	80,032	5,000	75,032
Mutual Bank, The.....	Landrum, S. C.....	7,800	8,363	8,363	3,512	.....	3,512
Peoples Bank.....	Campobello, S. C.....	21,108	21,108	21,108	8,865	.....	8,865
Peoples Savings Bank.....	Clifton, S. C.....	6,796	6,796	6,376	2,678	.....	2,678
Security Bank.....	Cowpens, S. C.....	30,000	30,000	30,000	12,600	.....	9,600
Southern Trust Company.....	Spartanburg, S. C.....	79,302	78,300	78,300	32,886	5,000	27,886
Spartan Savings Bank.....	Spartanburg, S. C.....	5,027	5,027	5,529	2,322	.....	2,322
Totals Spartanburg County.....		\$2,279,308	\$2,283,532	\$2,283,532	\$950,633	\$64,610	\$886,073

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR THE YEAR 1918.—Con.

Countries and Names of Banks.	Location.	Return by Bank, Capital, Surplus, and Profits Jan. 1, 1918.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Es- tate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
SUMTER COUNTY.						
Bank of Hagood	Hagood, S. C.	\$12,322	\$12,322	\$5,175	\$550	\$4,635
Bank of Mayesville	Mayesville, S. C.	22,043	22,546	9,469	620	8,849
Citizens Bank	Mayesville, S. C.	10,880	10,880	4,549	23,700	55,451
City National Bank	Sumter, S. C.	195,551	195,551	82,131	26,700	55,431
Commercial Bank and Trust Company	Sumter, S. C.	62,666	62,266	26,152	300	22,852
First National Bank	Sumter, S. C.	239,780	239,780	96,508	12,330	84,178
National Bank of South Carolina	Sumter, S. C.	311,283	365,643	153,570	14,250	133,390
National Bank of Sumter	Sumter, S. C.	262,675	261,042	106,688	27,890	81,818
Peoples Bank	Sumter, S. C.	124,812	124,812	52,421	5,500	46,921
Sumter Trust Company	Sumter, S. C.	71,236	65,806	27,639	400	27,239
Totals Sumter County		\$1,308,188	\$1,350,598	\$567,252	\$38,470	\$475,732
UNION COUNTY.						
Bank of Carlisle	Carlisle, S. C.	\$23,174	\$24,168	\$10,151	\$300	\$6,351
Bank of Jonesville	Jonesville, S. C.	43,407	44,262	18,590	1,000	17,590
Citizens National Bank	Union, S. C.	120,000	160,490	67,406	8,000	59,406
Everybody's Bank	Jonesville, S. C.	32,495	32,495	13,648	900	12,748
Merchants and Planters National Bank	Union, S. C.	92,000	99,034	41,594	13,600	27,994
Nicholson Bank and Trust Company	Union, S. C.	111,262	111,262	46,730	.....	46,730
Totals Union County		\$422,338	\$471,711	\$198,119	\$24,300	\$173,819
WILLIAMSBURG COUNTY.						
Bank of Cades	Clover, S. C.	\$11,250	\$11,250	\$4,725	\$3,600	\$1,125
Bank of Greeleyville	Greeleyville, S. C.	21,067	21,067	8,948	1,600	7,248
Bank of Henningway	Henningway, S. C.	20,500	21,772	9,144	2,300	6,844
Bank of Kingstree	Kingstree, S. C.	69,900	72,088	30,377	1,800	28,477
Bank of Williamsburg	Kingstree, S. C.	108,164	111,454	46,811	7,000	39,811
Farrars and Merchants Bank	Johnsonville, S. C.	14,694	14,694	6,148	5,610	2,532
Wee Wee Bank	Kingstree, S. C.	42,489	42,745	17,953	5,000	12,953
Totals Williamsburg County		\$285,994	\$295,000	\$123,900	\$24,910	\$38,990
YORK COUNTY.						
Bank of Clover	Clover, S. C.	\$38,650	\$38,650	\$16,233	\$635	\$15,598
Bank of Hickory Grove	Hickory Grove, S. C.	31,420	31,420	.....	.....	13,196
Citizens Bank and Trust Company	Rock Hill, S. C.	53,270	53,270	\$2,873	.....	23,373

First National Bank.....	Fort Mill, S. C.....	81,866	22,006	13,443	.....	13,443
First National Bank.....	Sharon, S. C.....	37,008	37,008	15,541	450	15,091
First National Bank.....	York, S. C.....	101,412	100,867	44,464	6,250	38,214
First Trust and Savings Bank.....	Rock Hill, S. C.....	97,615	96,391	40,064	4,185	35,879
Loan and Savings Bank.....	York, S. C.....	116,683	119,168	50,051	700	49,851
National Union Bank.....	Rock Hill, S. C.....	377,462	363,480	153,502	11,250	142,252
Peoples National Bank.....	Rock Hill, S. C.....	165,086	165,245	69,403	8,000	60,808
Savings Bank.....	Fort Mill, S. C.....	37,000	37,000	15,540	.....	15,540
	Totals York County.....	\$1,087,462	\$1,080,502	\$453,510	\$32,070	\$421,740
	Totals in the State.....	\$33,131,895	\$33,702,941	\$14,155,171	\$1,868,114	\$12,288,709

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF TRUST COMPANIES IN SOUTH CAROLINA BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.

Counties.	Corporations.	Assessed Value for Taxation.
Aiken	Aiken Trust Company.....	\$5,943 00
Charleston	Charleston Security Company.....	19,615 00
	Charleston Trust and Guaranty Company.....	56,380 00
	Mutual Securities Corporation.....	6,200 00
Cherokee	Gaffney Trust Company.....	1,500 00
	Insurance Trust Company.....	1,880 00
Chesterfield	Cheraw Insurance and Trust Company.....	5,040 00
	Citizens Loan and Trust Company.....	2,520 00
	Guaranty Loan and Trust Company.....	6,050 00
	Kerr-Beattie Insurance and Trust Company.....	1,030 00
	Maynard-Raley Realty and Trust Company.....	4,140 00
	Peoples Trust Co. (out of business).....	.....
Colleton	Security Loan and Trust Co. (out of business).....	.....
Fairfield	Catawba Loan Co. (out of business).....	.....
	Citizens Investment Company.....	3,470 00
	Guardian Trust Co. (out of business).....	.....
Greenville	Citizens Trust Company.....	2,100 00
	Greenville Trust Company.....	16,780 00
	Greenville-Carolina Trust Company.....	12,500 00
	Realty Trust Company.....	4,200 00
Greenwood	Citizens Trust Company.....	25,000 00
	Farmers Loan and Trust Company.....	17,220 00
	Greenwood Trust Company.....	4,330 00
	Industrial Trust Company.....	4,200 00
	New South Real Estate and Trust Co. (out of business).....	.....
	Peoples Trust Company.....	24,000 00
Hampton	Brunson Loan and Trust Company.....	3,360 00
Horry	Conway Loan and Trust Company.....	3,255 00
	Horry County Trust Company.....	2,100 00
Laurens	Clinton Loan and Trust Co. (out of business).....	.....
	Commercial Loan and Trust Co. (out of business).....	.....
	Home Trust Company.....	20,225 00
	Laurens Trust Company.....	23,376 00
Marlboro	Mutual Trust Company.....	2,734 00
	Union Savings Trust Co. (out of business).....	.....
Newberry	Newberry Land and Security Co. (out of business).....	.....
	Newberry Palmetto Trust Co.....	45 00
	Newberry Trust Co.....	500 00
	Security Loan and Investment Co.....	6,340 00
Orangeburg	Orangeburg Realty Insurance and Trust Co. (out of business).....	.....
Richland	Columbia Guaranty Title and Trust Company.....	3,655 00
	Columbia Mortgage and Trust Company (out of business).....	.....
	Columbia Real Estate Trust Company.....	24,675 00
	Fiduciary Securities Corporation.....	2,520 00
	Guaranty Trust Company of South Carolina.....	4,200 00
	Mutual Trust Company.....	2,100 00
	Palmetto Trust Company.....	21,000 00
	Peoples Trust Company.....	2,646 00
	United Trust Company (out of business).....	.....
Saluda	Saluda Loan and Trust Company.....	4,200 00
Spartanburg	Colonial Trust Company.....	3,000 00
	Ravaddon Trust Company.....	8,125 00
	Security Trust Company.....	40,110 00
York	Peoples Trust Company.....	10,500 00
	Roddey Trust Company.....	33,500 00
	Total.....	\$446,284 00

TABLE NO. 4.—ASSESSMENT AND EQUALIZATION OF INSURANCE COMPANIES IN SOUTH CAROLINA BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.

Counties.	Corporations.	Assessed Value for Taxation.
Anderson	Anderson County Mutual Fire Insurance Company.....	\$1,990 00
Charleston	American Life Insurance Company.....	3,130 00
	Carolina Mutual Fire Insurance Company.....	45,238 00
	Equitable Fire Insurance Company.....	116,730 00
	Hibernia Mutual Fire Insurance Company.....	11,122 00
	Home Friendly Insurance Company.....	11,130 00
	Home Life Insurance Company.....	2,160 00
	Germania Life Insurance Company.....	15,900 00
	Germania Mutual Fire Insurance Company.....	11,120 00
	National Life Insurance Company.....	5,560 00
	Merchants Mutual Fire Insurance Company.....	4,150 00
	Southern Home Insurance Company.....	29,490 00
Darlington	Farmers Mutual Fire Insurance Company.....	2,000 00
	Home Life Insurance Co. (out of business).....	.....
Greenville	Home Fund Life Insurance Company.....	9,060 00
	Prudential Fire Insurance Company.....	15,000 00
	Southeastern Life Insurance Company.....	23,705 00
Marion	Carolina Hail Insurance Co. (out of business).....	.....
Richland	Carolina Life Insurance Company.....	44,220 00
	Collicut's Burial League.....	1,500 00
	Gulf and Atlantic Insurance Co.....	14,400 00
	Mutual Relief and Benevolent Association.....	17,985 00
	South Carolina Fire Insurance Company.....	32,340 00
Sumter	Fidelity Fire Insurance Company.....	23,815 00
	Palmetto Fire Insurance Company.....	47,607 00
York	Farmers Mutual Fire Insurance Company.....	1,868 00
	Total.....	\$496,240 00

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1918.	
Abbeville	Abbeville, S. C.	Abbeville Cotton Mills	\$215,520	See Greenwood Co.
Aiken	Calhoun Falls, S. C.	Calhoun Mills	207,500	
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company	238,250	
	Bath, S. C.	Aiken Manufacturing Company	687,820	
	Graniteville, S. C.	Graniteville Manufacturing Company	460,860	
	Langley, S. C.	Langley Manufacturing Company	249,060	
	Clearwater, S. C.	Seminole Manufacturing Company	312,120	
	Warrenville, S. C.	Warren Manufacturing Company	457,880	
Anderson	Anderson, S. C.	Anderson Cotton Mills	426,300	
	Belton, S. C.	Belton Mills	10,250	
	Belton, S. C.	Blair Mills	228,000	See Greenwood Co.
	Anderson, S. C.	Brogan Mills	18,000	
	Anderson, S. C.	Conners Yarn Mills	328,860	
	Honea Path, S. C.	Chiquola Manufacturing Company	161,418	
	Anderson, S. C.	Equinox Mills	235,000	
	Anderson, S. C.	Gluck Mills	184,200	
	Iva, S. C.	Jackson Mills	416,490	
	Anderson, S. C.	Orr Cotton Mills	925,640	
	Pelzer, S. C.	Pelzer Manufacturing Company	65,280	
	Pendleton, S. C.	Pendleton Cotton Mills	18,980	
	Pendleton, S. C.	Pendleton Manufacturing Company		{ Anderson Co. \$39,808 Greenville Co. 25,560
	Piedmont, S. C.	Piedmont Manufacturing Company		
	Anderson, S. C.	Riverside Manufacturing Company		See Greenville Co.
	Anderson, S. C.	Townsend, H. C., Cotton Mills		
	Anderson, S. C.	Toxaway Mills		See Greenville Co.
	Williamston, S. C.	Williamston Mills	156,600	
Bamberg	Bamberg, S. C.	Bamberg Cotton Mills	19,380	
Charleston	Charleston, S. C.	American Manufacturing Company	186,700	
	Charleston, S. C.	General Asbestos and Rubber Company	222,000	
	Charleston, S. C.	Royal Mills	135,270	
	Charleston, S. C.	Broad River Mills	150,076	
	Charleston, S. C.	Cherokee Falls Manufacturing Company	108,870	
	Cherokee, S. C.	Globe Manufacturing Company	98,240	
	Gaffney, S. C.	Gaffney Manufacturing Company	210,000	
	Gaffney, S. C.	Hamrick Mills	448,000	See Greenville Co.
	Gaffney, S. C.	Irene Mills	80,280	
	Gaffney, S. C.	Limestone Mills	186,000	
	Blacksburg, S. C.	Volunteer Knitting Mills	176,000	
			500	

Chester	Chester, S. C.	Eureka Cotton Mills	155,000
	Chester, S. C.	Baldwin Cotton Mills	252,000
	Land, S. C.	Monetta Mills	126,000
	Great Falls, S. C.	Republic Cotton Mills	646,000
	Chester, S. C.	Springstem Mills	102,000
	Cheraw, S. C.	Cheraw Cotton Mills	67,000
Chesterfield			
Colleton	Walterboro, S. C.	Yont Cotton Mills (out of business)	354,720
Darlington	Darlington, S. C.	Darlington Cotton Mills	290,000
	Harville, S. C.	Harville Cotton Mills	190,000
Dillon	Dillon, S. C.	Dillon Cotton Mills	190,000
Edgefield	Edgefield, S. C.	Addison Mills	78,500
Fairfield	Winnboro, S. C.	Winnboro Mills	176,500
Greenville	Greenville, S. C.	American Spinning Co.	386,400
	Greenville, S. C.	Brandon Mills	612,000
	Greenville, S. C.	Camperdown Mills	95,100
	Greenville, S. C.	Conestee Mills	120,000
	Greenville, S. C.	Duncan Mills	600,000
	Greenville, S. C.	Fountain Inn Manufacturing Company	114,000
	Fountain Inn, S. C.	Fountain Inn	69,480
	Greers, S. C.	Franklin Mills	605,900
	Greers, S. C.	Judson Mills	25,400
	Greenville, S. C.	Katrine Manufacturing Company	216,820
	Greenville, S. C.	Mills Manufacturing Company	52,000
	Greenville, S. C.	Victor-Monaghan Mills (Monaghan Plant)	86,000
	Greenville, S. C.	McGee Manufacturing Company	52,000
	Greenville, S. C.	National Garment Mills	200
	Pelham, S. C.	Pelham Mills	165,000
	Pelzer, S. C.	Pelzer Manufacturing Company	168,000
	Piedmont, S. C.	Piedmont Manufacturing Company	688,000
	Greenville, S. C.	Poe, F. W., Manufacturing Company	313,350
	Greenville, S. C.	Poinsett Mills	189,000
	Greenville, S. C.	Prospect Mills	10,500
	Batesburg, S. C.	Simpsonville Cotton Mills	165,000
	Greenville, S. C.	Union Bleaching and Manufacturing Company	28,100
	Greenville, S. C.	Yardley Cotton Mills	178,470
	Greenville, S. C.	Victor-Monaghan Mills (Greer Plant)	716,800
	Greenville, S. C.	Woodside Cotton Mills	349,400
	Greenville, S. C.	Greenwood Cotton Mills	399,000
Greenwood	Greenville, S. C.	Greenwood Cotton Mills	168,000
	Greenville, S. C.	Greidel Cotton Mills	122,640
	Ninety-Six, S. C.	Ninety-Six Cotton Mills	122,640
	Greenville, S. C.	Panola Cotton Mills	526,000
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company	126,000
	Ware Shoals, S. C.	Waterce Mills	98,028
Kershaw	Camden, S. C.	Hermilage Cotton Mills	83,628
Lancaster	Lancaster, S. C.	Lancaster Cotton Mills	837,630
	Kershaw, S. C.	Kershaw Cotton Mills	100,200

{ Greenville Co. \$60,335
 { Spartanburg Co. 16,665
 { See Anderson Co.
 { Greenville Co. \$267,500
 { Anderson Co. 220,500

{ Abbeville Co. \$1,100
 { Greenwood Co. 495,220
 { Laurens Co. 29,680

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.—Continued.

Counties	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1918.
Laurens	Goldville, S. C.	Banna Cotton Mills.....	79,800
	Clinton, S. C.	Clinton Cotton Mills.....	\$361,600
	Enoree, S. C.	Enoree Manufacturing Company.....	238,280
	Laurens, S. C.	Laurens Cotton Mills.....	120,870
	Clinton, S. C.	Lydia Cotton Mills.....	298,200
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company.....	74,390
	Laurens, S. C.	Watts Mills.....	86,725
Lexington	Columbia, S. C.	Columbia Mills Company.....	41,790
	Lexington, S. C.	Lexington Manufacturing Company.....	92,625
	Batesburg, S. C.	Middleburg Mills.....	480,000
	Lexington, S. C.	Saxe-Gotha Mills.....	264,180
Marion	Marion, S. C.	Marion Manufacturing Company.....	357,000
Marlboro	Bennettsville, S. C.	Marlboro Cotton Mills.....	152,798
Newberry	Whitmire, S. C.	Glenn-Lowry Manufacturing Company.....	165,000
	Newberry, S. C.	Molohom Manufacturing Company.....	20,500
	Newberry, S. C.	Newberry Cotton Mills.....	116,500
Oconee	Newry, S. C.	Oakland Cotton Mills.....	104,700
	Walhalla, S. C.	Courtney Manufacturing Company.....	3,490
	Walhalla, S. C.	Hetrick Hosiery Mills.....	30,000
	Walhalla, S. C.	Victor-Monaghan Mills (Seneca Plant).....	90,000
	Westminster, S. C.	Victor-Monaghan Mills (Walhalla Plant).....	155,000
	Westminster, S. C.	Oconee Mills Company.....	250,000
Orangeburg	Orangeburg, S. C.	Westminster Knitting Mills.....	160,000
	Orangeburg, S. C.	Orangeburg Manufacturing Company.....	300,000
Pickens	Esley, S. C.	Santee Mills.....	153,300
	Esley, S. C.	Alice Mills.....	70,000
	Esley, S. C.	Esley Cotton Mills, No. 1, Esley.....	158,900
	Liberty, S. C.	Esley Cotton Mills, No. 2, Liberty.....	163,000
	Esley, S. C.	Glennwood Cotton Mills.....	10,470
	Central, S. C.	Isaqueena Mills.....	\$78,000
	Liberty, S. C.	Esley Cotton Mills No. 3 (Liberty).....	\$55,000
	Catachee, S. C.	Norris Cotton Mills.....	
	Pickens, S. C.	Pickens Cotton Mills.....	
	Columbia, S. C.	American Press Cloth Company.....	
Richland	Columbia, S. C.	Columbia Mills Company.....	
	Columbia, S. C.	Glennwood Cotton Mills.....	
	Columbia, S. C.	Pacific Mills (Capital City Plant).....	
	Columbia, S. C.		

Spartanburg	Columbia, S. C.	Pacific Mills (Granby Plant)	400,000
	Columbia, S. C.	Pacific Mills (Olympia Plant)	685,165
	Columbia, S. C.	Pacific Mills (Richland Plant)	168,000
	Columbia, S. C.	Palmetto Mills	62,100
Union	Arcadia, S. C.	Arcadia Mills	921,000
	Arkwright, S. C.	Arkwright Mills	138,000
	Spartanburg, S. C.	Beaumont Manufacturing Company	288,000
	Landrum, S. C.	Blue Ridge Hosiery Mills	19,200
	Chesnee, S. C.	Chesnee Mills	222,180
	Clifton, S. C.	Clifton Manufacturing Company	667,680
	Spartanburg, S. C.	Cotton Manufacturing Company (new)	52,860
	Fingerville, S. C.	Cohannet Mills	296,740
	Converse, S. C.	Converse, D. E. & Co.	91,300
	Cowpens, S. C.	Cowpens Manufacturing Company	26,460
	Spartanburg, S. C.	Crescent Manufacturing Company	306,000
	Spartanburg, S. C.	Drayton Mills	255,030
	Enoree, S. C.	Enoree Mills	82,000
	Fairmont, S. C.	Fairmont Manufacturing Company	7,000
	Wellford, S. C.	Fort Prince Spinning Company	138,100
	Woodruff, S. C.	Gray, W. S., Cotton Mills	210,840
York	Inman, S. C.	Inman Mills	41,730
	Mayo, S. C.	Mary-Louise Mills	542,300
	Pacolet, S. C.	Pacolet Manufacturing Company	287,200
	Pelham, S. C.	Pelham Mills	630,000
	Spartanburg, S. C.	Saxon Mills	23,100
	Spartanburg, S. C.	Spartan Mills	320,000
	Spartanburg, S. C.	Star Hosiery Mills	43,500
	Tucapau, S. C.	Tucapau Manufacturing Company	174,000
	Valley Falls, S. C.	Valley Falls Manufacturing Company	420,000
	Greens, S. C.	Victor Manufacturing Co. (Apalache Plant)	174,000
	Wellford, S. C.	Victor Manufacturing Co. (Victor Plant)	420,000
	Whiting, S. C.	Wellford Manufacturing Company	240,000
	Woodruff, S. C.	Whitney Manufacturing Company	308,000
	Landrum, S. C.	Woodruff Cotton Mills	8,400
	Buffalo, S. C.	Shumrock Damask Mills	478,070
	Union, S. C.	Buffalo Cotton Mills	115,500
	Union, S. C.	Chalk Knitting Mills	13,135
	Lockhart, S. C.	Chalk Manufacturing Company	485,000
	Union, S. C.	Lockhart Mills	536,000
	Union, S. C.	Monarch Mills	630,000
	Union, S. C.	Union Cotton Mills	152,500
	Jonesville, S. C.	Victor-Monaghan Mills (Otway Plant)	110,500
	Rock Hill, S. C.	Victor-Monaghan Mills (Wallace Plant)	165,400
	Rock Hill, S. C.	Aragon Cotton Mills	190,000
	York, S. C.	Arcade Cotton Manufacturing Company	147,175
	Clover, S. C.	Cannon Manufacturing Company	147,175
	Clover, S. C.	Clover Cotton Manufacturing Company	147,000

{ Spartanburg Co. \$218,410
 { Laurens Co. 6,560

See Greenville Co.

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.—Continued.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1918.
	Rock Hill, S. C.	Enterprise Manufacturing Company.....	5,250
	Fort Mill, S. C.	Fort Mill Manufacturing Company.....	189,680
	Rock Hill, S. C.	Hamilton-Carhart Cotton Mills, No. 1.....	170,100
	Rock Hill, S. C.	Hamilton-Carhart Cotton Mill, No. 2.....	64,600
	Rock Hill, S. C.	Hyland Park Manufacturing Company.....	129,780
	Clover, S. C.	Hawthorn Spinning Company.....	168,000
	York, S. C.	Lockmore Cotton Mills.....	40,500
	Rock Hill, S. C.	Manchester Cotton Mills.....	136,500
	York, S. C.	Neeley Manufacturing Company.....	35,320
	Bowling Green, S. C.	Reynolds Cotton Mills.....	10,800
	York, S. C.	Tavors Cotton Mills.....	20,500
	Rock Hill, S. C.	Victor Cotton Mills.....	140,000
	Rock Hill, S. C.	Wymojo Yarn Mills.....	73,500
		Total.....	\$36,504,047

TABLE NO. 6.—ASSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.

Counties.	Location.	Title of Corporation.	Assessed Value.
Abbeville	Donalds, S. C.	Donalds Oil Mill.....	\$7,500
	Dur West, S. C.	Dur West Oil Mill.....	12,000
	Antreville, S. C.	Farmers Oil Mill.....	6,000
	Lowndesville, S. C.	Lowndesville Oil Mill.....	6,000
	Abbeville, S. C.	Southern Cotton Oil Company (No. 1).....	20,000
	Abbeville, S. C.	Southern Cotton Oil Company (No. 2).....	20,000
	Donalds, S. C.	Southern Cotton Oil Company (gin).....	2,000
	Aiken, S. C.	Farmers Storage and Fertilizer Company.....	1,500
	

Alken	Salley, S. C.	Salley Ginnery and Supply Company.	3,100
	Kathwood, S. C.	Southern Cotton Oil Company (gin).	10,000
	Benton, S. C.	Broadway Oil Mill.	12,500
Anderson	Anderson, S. C.	Farmers Oil Mill.	25,000
	Townville, S. C.	Fork Township Oil Mill.	2,000
	Honea Path, S. C.	Honea Path Oil Mill.	11,000
	Pendleton, S. C.	Pendleton Oil Mill.	12,000
	Starr, S. C.	Watson Cotton Oil Company (includes gin).	10,000
	Williamston, S. C.	Wilmon Oil Mill.	5,000
	Pelzer, S. C.	Moneynick Oil Mill.	12,500
	Anderson, S. C.	Peoples Oil and Fertilizer Company.	80,000
Bamberg	Bamberg, S. C.	Cotton Oil Company, The.	20,000
	Denmark, S. C.	Denmark Oil and Fertilizer Company.	10,000
	Fairfax, S. C.	Fairfax Oil Mill.	4,000
Barnwell	Allendale, S. C.	Hewlet Oil Mill.	6,000
	Barnwell, S. C.	Southern Cotton Oil Company.	6,860
	Allendale, S. C.	Southern Cotton Oil Company (gin).	4,270
Calhoun	Cameron, S. C.	Cameron Oil Mill.	10,000
	Fort Motte, S. C.	Fort Motte Oil Mill.	10,000
Charleston	St. Matthews, S. C.	Southern Cotton Oil Company.	23,000
	Charleston, S. C.	Sea Island Cotton Oil Company.	83,600
Cherokee	Blackburg, S. C.	Southern Cotton Oil Company.	70,000
	Gaffney, S. C.	Planters Oil Mill (out of business).	
	Wilkinsonville, S. C.	Farmers Oil Mill (out of business).	
	Chester, S. C.	Victor Cotton Oil Company.	22,000
Chester	Cheraw, S. C.	Wilkinsonville Cotton Oil Company.	4,000
Cherterfield	Jefferson, S. C.	Southern Cotton Oil Company.	27,500
Clarendon	St. Paul, S. C.	Cheraw Oil and Fertilizer Company.	32,500
	Manning, S. C.	Jefferson Cotton Oil Company.	2,500
	Walterboro, S. C.	Clarendon Cotton Oil Company.	12,500
Colleton	Darlington, S. C.	Manning Oil Mill.	15,000
Darlington	Dillon, S. C.	Walterboro Cotton Oil Company.	8,000
	Little Rock, S. C.	Hartsville Oil Mill.	45,000
Dorchester	St. George, S. C.	Southern Cotton Oil Company.	40,000
Edgefield	Edgefield, S. C.	Southern Cotton Oil Company.	45,000
	Johnston, S. C.	St. George Cotton Oil Company.	2,500
Fairfield	Winnaboro, S. C.	Addison Mills (Oil Mill) included in assessment of Cotton Mill.	12,500
Florence	Florence, S. C.	Peoples Cotton Oil Company.	9,000
	Cartersville, S. C.	Southern Cotton Oil Company.	20,000
	Timmons ville, S. C.	Southern Cotton Oil Company.	25,000
Greenville	Travelers Rest, S. C.	Southern Cotton Oil Company.	1,000
	Fountain Inn, S. C.	Timmons ville Cotton Oil Company.	15,000
	Greers, S. C.	Blue Ridge Oil Mill.	7,500
	Simpsonville, S. C.	Fountain Inn Oil Mill.	25,625
	Greenville, S. C.	Greers Cotton Seed Oil Mill and Fertilizer Company.	12,500
	Piedmont, S. C.	Simpsonville Oil Mill.	3,400
		Southern Cotton Oil Company.	12,500
		Union Seed and Fertilizer Company.	65,000
		Wilmon Oil Mills.	8,000

TABLE NO. 6.—ASSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1918.—Con.

Counties.	Location.	Title of Corporation.	Assessed Value.
Greenwood	Coronaca, S. C.	Coronaca Oil Mill	6,000
	Ninety-Six, S. C.	Ninety-Six Oil Mill	23,390
	Verdy, S. C.	Southern Cotton Oil Company	1,500
	Greenwood, S. C.	Southern Cotton Oil Company	36,150
	Hodges, S. C.	Southern Cotton Oil Company	3,600
	Troy, S. C.	Troy Oil Mill	6,500
	Ware Shoals, S. C.	Ware Shoals Oil Mill	20,000
Hampton	Brunson, S. C.	Brunson Cotton Oil Company	10,000
Kershaw	Camden, S. C.	Southern Cotton Oil Company	35,000
Lancaster	Lancaster, S. C.	Lancaster Cotton Oil Company	33,600
	Kershaw, S. C.	Kershaw Oil Mill	40,000
Laurens	Goldville, S. C.	Hialock Oil Mill (ginney)	2,900
	Clinton, S. C.	Clinton Oil Mill	17,500
	Gray Court, S. C.	Gray Court Oil Mill	6,000
	Cross Hill, S. C.	Cross Hill Oil Mill	2,500
	Laurens, S. C.	Southern Cotton Oil Company	25,000
Lee	Woodruff, S. C.	Woodruff Oil and Fertilizer Company*	25,000
Lexington	Bishopville, S. C.	Palmetto Oil Mill	3,060
	Batesburg, S. C.	Batesburg Cotton Oil Company	7,000
Marion	Leesville, S. C.	Leesville Cotton Seed Oil Company	29,400
Marlboro	Marion, S. C.	Marion Cotton Oil Company*	30,000
	Bennettsville, S. C.	Southern Cotton Oil Company	2,000
	Tatum, S. C.	Southern Cotton Oil Company	30,000
Newberry	Newberry, S. C.	Farmers Oil Mill	\$12,500
	Little Mountain, S. C.	Little Mountain Oil and Fertilizer Company	2,500
	Pomaria, S. C.	Pomaria Oil Manufacturing Company	15,000
	Prosperity, S. C.	Prosperity Cotton Oil Mill Company	30,000
	Newberry, S. C.	Southern Cotton Oil Company	13,500
Oconee	Seneca, S. C.	Seneca Oil Mill	12,500
	Westminster, S. C.	Westminster Oil and Fertilizer Company	11,250
	West Union, S. C.	West Union Oil Mill	11,000
Orangeburg	Rowesville, S. C.	Rowesville Oil Mill	80,000
	Orangeburg, S. C.	Southern Cotton Oil Company	10,000
Pickens	Easley, S. C.	Easley Oil Mill	10,000
	Liberty, S. C.	Liberty Oil Mill	10,000
	Pickens, S. C.	Pickens Oil and Fertilizer Company	10,000

Richland	Columbia, S. C.	Southern Cotton Oil Company.....	100,000
Saluda	Columbia, S. C.	Swift & Co., Oil Mill and Fertilizer Company.....	75,000
Spartanburg	Columbia, S. C.	Union Seed and Fertilizer Company.....	100,000
	Ridge Springs, S. C.	Strother, G. J., Oil Mill.....	8,000
	Campobello, S. C.	Campobello Oil Mill.....	13,500
	Chesnee, S. C.	Chesnee Oil Mill.....	8,500
	Cross Anchor, S. C.	Cross Anchor Oil Mill.....	10,000
	Cowpens, S. C.	Cowpens Cotton Oil Company.....	12,500
	Fairforest, S. C.	Fairforest Oil Mill.....	10,000
	Pauline, S. C.	Pauline Oil Mill.....	5,000
	White Stone, S. C.	Rich Hill Oil Mill.....	9,000
	Spartanburg, S. C.	Southern Cotton Oil Company.....	40,000
	Wofford, S. C.	Tyger Shoals Milling Company.....	12,500
	Woodruff, S. C.	Woodruff Oil and Fertilizer Company.....	20,000
Sumter	Sumner, S. C.	Southern Cotton Oil Company.....	35,000
Union	Carlisle, S. C.	Carlisle Cotton Oil Company.....	9,000
	Jonesville, S. C.	Jonesville Oil Mill.....	15,000
	Union, S. C.	Southern Cotton Oil Company.....	30,000
York	Clover, S. C.	Clover Cotton Oil and Ginning Company.....	\$10,000
	Rock Hill, S. C.	Highland Park Manufacturing Company.....	2,500
	Pirzah, S. C.	Southern Cotton Oil Company.....	1,425
	York, S. C.	Yorkville Cotton Oil Company.....	20,000
		Total.....	\$2,012,410
		*Spartanburg County, \$19,240; Laurens County, \$790.	

*See Spartanburg County. **Includes \$1,400 at Mullins.

TABLE NO. 7.—ASSESSMENT AND EQUALIZATION OF FERTILIZER PLANTS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1913.

Counties.	Location.	Title of Corporation.	Assessed Value.
Aiken	Aiken, S. C.	Farmers Storage and Fertilizer Company.....	\$32,500
	Wagner, S. C.	Farmers Storage and Fertilizer Company.....	6,250
Anderson	Anderson, S. C.	Anderson Fertilizer Company.....	6,000
	Anderson, S. C.	Anderson Phosphate and Oil Company.....	100,000
Beaufort	Beaufort, S. C.	Central Phosphate Company (no property).....	279,376
Charleston	Charleston, S. C.	Ashpeo Fertilizer Company.....	118,400
	Charleston, S. C.	Etewan Fertilizer Company.....	14,700
	Charleston, S. C.	Dawpoo Fertilizer Company.....	105,935
	Charleston, S. C.	Georgia Chemical Works.....	

TABLE NO. 7.—ASSESSMENT AND EQUALIZATION OF FERTILIZER PLANTS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915.—Con.

Counties.	Location.	Title of Corporation.	Assessed Value.
Cherokee	Charleston, S. C.	Interstate Chemical Corporation	175,000
Chester	Charleston, S. C.	Charleston, S. C. Mining and Manufacturing Company	147,696
Colleton	Charleston, S. C.	Maybank Fertilizer Company	100,700
Darlington	Charleston, S. C.	McCabe Fertilizer Company	50,700
Dorchester	Charleston, S. C.	McMurphy Company	75,000
Edgefield	Charleston, S. C.	Merchants Fertilizer and Phosphate Company	3,570
Greenville	Charleston, S. C.	Planters Fertilizer Company	170,000
	Charleston, S. C.	Reed Phosphate Company	109,600
	Charleston, S. C.	Virginia Carolina Chemical Co. (Atlantic Works)	92,000
	Charleston, S. C.	Virginia Carolina Chemical Co. (Chicora Works)	113,000
	Charleston, S. C.	Virginia Carolina Chemical Co. (Imperial Works)	245,000
	Charleston, S. C.	Virginia Carolina Chemical Co. (Standard Works)	240,000
	Charleston, S. C.	Virginia Carolina Chemical Co. (Stone Works)	233,000
	Charleston, S. C.	Virginia Carolina Chemical Co. (Wando Works)	36,300
	Charleston, S. C.	Wilbur Fertilizer Company	57,220
Cherokee	Blacksburg, S. C.	Virginia Carolina Chemical Company	76,000
Chester	Chester, S. C.	Swain & Co.	32,550
Colleton	Nitrolee, S. C.	Swain & Co.	10,155
Darlington	Rittersville, S. C.	Colleton Manufacturing Company	21,000
	Hartsville, S. C.	Colleton Manufacturing Company	42,000
Dorchester	Lamar, S. C.	Hartsville Fertilizer Company	1,220
Edgefield	Dorchester, S. C.	Lamar Fertilizer Company	2,025
Greenville	Trenton, S. C.	Virginia Carolina Chemical Company	2,940
	Greenville, S. C.	Trenton Fertilizer Company	19,100
	Greenville, S. C.	Carolina Phosphate Company	8,550
	Greenville, S. C.	Greens Fertilizer Company	98,000
Greenwood	Greenville, S. C.	Virginia Carolina Chemical Company	12,000
	Greenwood, S. C.	Greenwood Fertilizer Company	7,500
	Greenwood, S. C.	Interstate Chemical Corporation	3,800
Lancaster	Lancaster, S. C.	Southern Cotton Oil Co. (Fertilizer Plant)	7,500
Lexington	Lancaster, S. C.	Southern Cotton Oil Co. (Fertilizer Plant)	40,000
Marion	Lancaster, S. C.	Southern Cotton Oil Co. (Fertilizer Plant)	127,610
Marlboro	Marion, S. C.	American Agricultural Chemical Company	1,590
Oconee	Bennettsville, S. C.	Marion Guano Company	12,600
Orangeburg	Seneca, S. C.	Marlboro Fertilizer Company	4,200
	Orangeburg, S. C.	Seneca Fertilizer Company	16,700
Pickens	Liberty, S. C.	No-Filler Fertilizer Company	42,000
	Liberty, S. C.	Orangeburg Fertilizer Company	2,000
	Norris, S. C.	Franklin Fertilizer Company	2,000
	Norris, S. C.	Norris Gun and Fertilizer Company	2,000

Richland	Columbia, S. C.....	Congaree Fertilizer Company.....	45,420
	Columbia, S. C.....	Palmetto Guano Corporation.....	27,125
	Columbia, S. C.....	Royster, F. S., Guano Company.....	175,000
	Columbia, S. C.....	Virginia-Carolina Chemical Company.....	112,500
	Columbia, S. C.....	American Agricultural Chemical Company.....	42,725
Spartanburg	Spartanburg, S. C.....	International Agricultural Corporation.....	75,500
	Spartanburg, S. C.....	Royster, F. S., Guano Company.....	31,000
	Spartanburg, S. C.....	Spartanburg Fertilizer Company.....	13,000
	Greens, S. C.....	Greens Fertilizer Company.....	1,800
York	Rock Hill, S. C.....	Rock Hill Fertilizer Company.....	12,500
		Total.....	\$3,650,257

*Greenville County, \$1,750; Spartanburg County, \$1,300.

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
ABBEVILLE COUNTY.														
Columbia and Greenville R. R.: Donalda	7.20	\$14,000 00	\$100,800	\$1,320	\$440				\$236			\$2,065	\$100,800	\$102,855
Total Cola. and Greenville R.R.	7.20	14,000 00	100,800	1,320	440				236			2,065	100,800	102,855
O. and G. R. R. (Abbeville Br.): Long Cane	4.93	5,913 60	29,154						220			220	29,154	29,374
Abbeville	3.67	5,913 60	21,703	2,070								2,070	21,703	23,773
Total C. and G. (Abbeville Br.).	8.60	5,913 60	50,857	2,070					220			2,290	50,857	53,147
Georgia, Caro. and Northern Ry.: Smithville	4.84	14,000 00	67,760	20					333			353	67,760	68,113
Cedar Springs	1.94	14,000 00	27,160										27,160	27,160
Abbeville	8.53	14,000 00	119,290	3,237	575	\$5,750	\$300	\$2,800	8,345	\$325	\$450	16,832	119,290	136,112
Magnolia	10.46	14,000 00	146,440	500					300	50		850	146,440	147,290
Total G., C. and N. R. R.	25.76	14,000 00	360,640	8,807	575	5,750	300	2,800	8,978	375	450	18,035	360,640	378,675

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1918.	
Abbeville	Abbeville, S. C.	Abbeville Cotton Mills	\$215,590	See Greenwood Co.
.....	Calhoun Falls, S. C.	Calhoun Mills	207,560	
.....	Ware Shoals, S. C.	Ware Shoals Manufacturing Company .....	.....
Aiken	Bath, S. C.	Aiken Manufacturing Company	233,250	
.....	Graniteville, S. C.	Graniteville Manufacturing Company	687,820	See Greenwood Co.
.....	Langley, S. C.	Langley Manufacturing Company	490,890	
.....	Clearwater, S. C.	Seminole Manufacturing Company	249,090	
.....	Warrenville, S. C.	Warren Manufacturing Company	312,120	
Anderson	Anderson, S. C.	Anderson Cotton Mills	457,880	
.....	Belton, S. C.	Belton Mills	424,300	
.....	Belton, S. C.	Blair Mills	10,250	
.....	Anderson, S. C.	Brogan Mills	223,000	
.....	Anderson, S. C.	Conners Yarn Mills	18,000	
.....	Honea Path, S. C.	Chiquola Manufacturing Company	323,860	
.....	Anderson, S. C.	Equinox Mills	161,418	{ Anderson Co. \$39,908 Greenville Co. 25,560
.....	Anderson, S. C.	Gluck Mills	235,000	
.....	Iva, S. C.	Jackson Mills	184,200	
.....	Anderson, S. C.	Orr Cotton Mills	416,490	
.....	Pelzer, S. C.	Pelzer Manufacturing Company	925,640	
.....	Pendleton, S. C.	Pendleton Cotton Mills	65,280	
.....	Pendleton, S. C.	Pendleton Manufacturing Company	18,880	
.....	Piedmont, S. C.	Piedmont Manufacturing Company .....	.....
.....	Anderson, S. C.	Riverside Manufacturing Company	156,600	
.....	Anderson, S. C.	Townsend, H. C., Cotton Mills	196,700	
Ranberg	Anderson, S. C.	Toxaway Mills	222,000	See Greenville Co.
	Williamston, S. C.	Williamston Mills	186,700	
Charleston	Bamberg, S. C.	Bamberg Cotton Mills	56,890	{ Anderson Co. \$39,908 Greenville Co. 25,560
	Charleston, S. C.	American Manufacturing Company	135,270	
.....	Charleston, S. C.	General Asbestos and Rubber Company	150,076	
.....	Charleston, S. C.	Royal Mills	109,870	
Cherokee	Blacksburg, S. C.	Broad River Mills	98,240	
	Cherokee, S. C.	Cherokee Falls Manufacturing Company	210,000	
	Gaffney, S. C.	Gaffney Manufacturing Company	443,000	
	Gaffney, S. C.	Globe Manufacturing Company	80,280	
	Gaffney, S. C.	Hamrick Mills	186,000	
	Gaffney, S. C.	Irene Mills	75,945	
	Gaffney, S. C.	Limestone Mills	176,000	
	Blacksburg, S. C.	Volunteer Knitting Mills	600	

Chester	Chester, S. C.	Eureka Cotton Mills	155,000
Chester	Chester, S. C.	Baldwin Cotton Mills	232,000
Landis	S. C.	Monetta Mills	128,000
Great Falls	S. C.	Republic Cotton Mills	546,000
Chester	S. C.	Springstein Mills	102,000
Chester	S. C.	Cheraw Cotton Mills	67,000
Walterboro	S. C.	Yont Cotton Mills (out of business)	354,720
Darlington	S. C.	Darlington Cotton Mills	290,000
Harsville	S. C.	Harsville Cotton Mills	190,000
Dillon	S. C.	Dillon Cotton Mills	78,500
Edgetfield	S. C.	Addison Mills	176,500
Winnaboro	S. C.	Winnaboro Mills	386,400
Greenville	S. C.	American Spinning Co.	612,000
Greenville	S. C.	Brandon Mills	95,100
Greenville	S. C.	Camperdown Mills	120,000
Greenville	S. C.	Conestee Mills	500,000
Greenville	S. C.	Duncan Mills	114,000
Fountain Inn	S. C.	Fountain Inn Manufacturing Company	59,480
Greers	S. C.	Franklin Mills	505,900
Greers	S. C.	Judson Mills	25,400
Greenville	S. C.	Katrine Manufacturing Company	216,320
Greenville	S. C.	Mills Manufacturing Company	423,400
Greenville	S. C.	Victor-Monaghan Mills (Monaghan Plant)	52,000
Greenville	S. C.	McGee Manufacturing Company	200
Felham	S. C.	National Garment Mills	86,000
Felham	S. C.	Pelham Mills	588,000
Piedmont	S. C.	Pelzer Manufacturing Company	513,350
Greenville	S. C.	Piedmont Manufacturing Company	189,000
Greenville	S. C.	Poe, F. W. Manufacturing Company	10,500
Greenville	S. C.	Poinsett Mills	165,000
Batesburg	S. C.	Prospect Mills	165,000
Simpsonville	S. C.	Simpsonville Cotton Mills	165,000
Greenville	S. C.	Union Bleaching and Manufacturing Company	165,000
Greenville	S. C.	Vandy Cotton Mills	25,100
Greers	S. C.	Victor-Monaghan Mills (Greer Plant)	178,470
Greenville	S. C.	Woodside Cotton Mills	716,800
Greewood	S. C.	Greenwood Cotton Mills	346,400
Greewood	S. C.	Grendel Cotton Mills	399,000
Ninety-Six	S. C.	Ninety-Six Cotton Mills	168,000
Greewood	S. C.	Parola Cotton Mills	122,640
Ware Shoals	S. C.	Ware Shoals Manufacturing Company	526,000
Camden	S. C.	Waterce Mills	126,000
Camden	S. C.	Hermitage Cotton Mills	98,028
Lancaster	S. C.	Lancaster Cotton Mills	837,650
Kershaw	S. C.	Kershaw Cotton Mills	100,200

{ Greenville Co. \$49,935

{ Spartanburg Co. 16,665

{ See Anderson Co. \$367,500

{ Greenville Co. 220,500

{ Anderson Co. 220,500

{ Abbeville Co. \$1,100

{ Greenwood Co. 495,220

{ Laurens Co. 29,660

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.—Continued.

Counties	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1918.	
Laurens	Goldville, S. C.	Bama Cotton Mills.	79,900	See Spartanburg Co.
	Clinton, S. C.	Clinton Cotton Mills.	\$361,600	
	Shoree, S. C.	Shoree Manufacturing Company.	283,200	
Lexington	Laurens, S. C.	Laurens Cotton Mills.	120,570	See Greenwood Co.
	Clinton, S. C.	Lvdia Cotton Mills.	298,200	
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company.	298,200	See Richland Co.
	Laurens, S. C.	Watts Mills.	74,380	
	Columbia, S. C.	Columbia Mills Company.	92,625	
Marion	Lexington, S. C.	Lexington Manufacturing Company.	69,725	
	Batesburg, S. C.	Middleburg Mills.	41,780	
	Marion, S. C.	Marion Manufacturing Company.	480,000	
	Bennettsville, S. C.	Marlboro Cotton Mills.	548,500	
	Whitmore, S. C.	Glenn-Lowry Manufacturing Company.	264,180	
Marlboro	Newberry, S. C.	Moloth Manufacturing Company.	357,000	
	Newberry, S. C.	Newberry Cotton Mills.	152,788	
	Newberry, S. C.	Oakland Cotton Mills.	165,000	
	Newry, S. C.	Courtney Manufacturing Company.	20,500	
	Walhalla, S. C.	Hetrick Hosiery Mills.	116,500	
Oconee	Seneca, S. C.	Victor-Monaghan Mills (Seneca Plant).	110,000	
	Walhalla, S. C.	Victor-Monaghan Mills (Walhalla Plant).	104,790	
	Westminster, S. C.	Oconee Mills Company.	3,480	
	Westminster, S. C.	Westminster Knitting Mills.	30,000	
	Orangeburg, S. C.	Orangeburg Manufacturing Company.	90,000	
Orangeburg	Orangeburg, S. C.	Santee Mills.	155,000	
	Orangeburg, S. C.	Alice Mills.	250,700	
	Easley, S. C.	Easley Cotton Mills, No. 1, Easley.	160,000	
	Liberty, S. C.	Easley Cotton Mills, No. 2, Liberty.	300,000	
	Liberty, S. C.	Glenwood Cotton Mills.	153,300	
Pickens	Easley, S. C.	Issaqueena Mills.	70,000	
	Central, S. C.	Easley Cotton Mills No. 3 (Liberty).	158,900	
	Liberty, S. C.	Norris Cotton Mills.	163,000	
	Catachee, S. C.	Pickens Cotton Mills.	10,470	
	Pickens, S. C.	American Press Cloth Company.	878,000	
Richland	Columbia, S. C.	Columbia Mills Company.	\$55,000	See Lexington Co. \$41,733
	Columbia, S. C.	Glencoe Cotton Mills.	112,400	
	Columbia, S. C.	Pacific Mills (Capital City Plant).	836,287	See Richland Co. 336,287
	Columbia, S. C.			

Spartanburg	Columbia, S. C.	Pacific Mills (Granby Plant)	400,000
	Columbia, S. C.	Pacific Mills (Olympia Plant)	685,165
	Columbia, S. C.	Pacific Mills (Richland Plant)	168,000
	Columbia, S. C.	Palmetto Mills	62,100
	Arcadia, S. C.	Arcadia Mills	221,000
	Arkwright, S. C.	Arkwright Mills	138,600
	Spartanburg, S. C.	Beaumont Manufacturing Company	288,000
	Landrum, S. C.	Blue Ridge Hosiery Mills	19,200
	Cheesee, S. C.	Cheesee Mills	222,180
	Clifton, S. C.	Clifton Manufacturing Company (new)	657,530
	Spartanburg, S. C.	Cohannet Mills	52,560
	Fingerville, S. C.	Converse, D. E. & Co.	296,740
	Converse, S. C.	Cowpens Manufacturing Company	91,300
	Cowpens, S. C.	Crescent Manufacturing Company	26,460
	Spartanburg, S. C.	Spartanburg	306,000
	Enoree, S. C.	Drayton Mills	255,030
	Fairmont, S. C.	Enoree Mills	82,000
	Wellford, S. C.	Fairmont Manufacturing Company	7,000
	Woodruff, S. C.	Fort Prince Spinning Company	138,100
	Inman, S. C.	Gray, W. S. Cotton Mills	210,840
	Mayo, S. C.	Inman Mills	41,730
	Pacolet, S. C.	Mart-Louise Mills	542,300
	Pelham, S. C.	Pacolet Manufacturing Company	237,200
	Spartanburg, S. C.	Pelham Mills	630,000
	Spartanburg, S. C.	Saxon Mills	23,100
	Tucapau, S. C.	Star Hosiery Mills	520,000
	Valley Falls, S. C.	Tucapau Manufacturing Company	43,500
	Arlington, S. C.	Valley Falls Manufacturing Company	174,000
	Greens, S. C.	Victor Manufacturing Co. (Apalache Plant)	420,000
	Whiting, S. C.	Victor Manufacturing Co. (Victor Plant)	240,000
	Woodruff, S. C.	Wellford Manufacturing Company	303,000
	Landrum, S. C.	Whitney Manufacturing Company	8,400
	Union, S. C.	Woodruff Cotton Mills	478,030
	Buffalo, S. C.	Shamrock Damask Mills	115,500
	Union, S. C.	Buffalo Cotton Mills	13,135
	Lockhart, S. C.	Excelsior Knitting Mills	485,000
	Union, S. C.	Gault Manufacturing Company	536,000
	Union, S. C.	Lockhart Mills	630,000
	Union, S. C.	Monarch Mills	152,500
	Jonesville, S. C.	Union Cotton Mills	110,000
	Rock Hill, S. C.	Victor-Monaghan Mills (Ottaray Plant)	165,400
	Rock Hill, S. C.	Victor-Monaghan Mills (Wallace Plant)	120,000
	York, S. C.	Aragon Cotton Mills	147,175
	Clover, S. C.	Arcade Cotton Manufacturing Company	147,000
		Cannon Manufacturing Company	
		Clover Cotton Manufacturing Company	
Union			
York			

{ Spartanburg Co. . . \$248,410
 { Laurens Co. 6,590

See Greenville Co.

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.—Continued.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1918.
	Rock Hill, S. C.	Enterprise Manufacturing Company.	5,250
	Fort Mill, S. C.	Fort Mill Manufacturing Company.	188,680
	Rock Hill, S. C.	Hamilton-Carhart Cotton Mills, No. 1.	170,100
	Rock Hill, S. C.	Hamilton-Carhart Cotton Mill, No. 2.	64,600
	Rock Hill, S. C.	Hyland Park Manufacturing Company.	129,780
	Clover, S. C.	Hawthorn Spinning Company.	168,000
	York, S. C.	Lockmore Cotton Mills.	40,500
	Rock Hill, S. C.	Manchester Cotton Mills.	136,500
	York, S. C.	Nacoley Manufacturing Company.	85,820
	Rowling Green, S. C.	Reynolds Cotton Mills.	10,600
	York, S. C.	Tayson Cotton Mills.	20,500
	Rock Hill, S. C.	Victor Cotton Mills.	140,000
	Rock Hill, S. C.	Wynmojo Yarn Mills.	78,500
		Total.	\$36,504,047

TABLE NO. 6.—ASSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.

Counties.	Location.	Title of Corporation.	Assessed Value.
Abbeville	Donalds, S. C.	Donalds Oil Mill.	\$7,500
	Due West, S. C.	Due West Oil Mill.	12,000
	Antreville, S. C.	Farmers Oil Mill.	6,000
	Lowndesville, S. C.	Lowndesville Oil Mill.	5,000
	Abbeville, S. C.	Southern Cotton Oil Company (No. 1).	20,000
	Abbeville, S. C.	Southern Cotton Oil Company (No. 2).	2,000
	Donalds, S. C.	Southern Cotton Oil Company (gin).	1,500
	Aiken, S. C.	Farmers Storage and Fertilizer Company.	.....

Alken	Salley, S. C.	Salley Ginnery and Supply Company.....	2,100
Anderson	Kathwood, S. C.	Southern Cotton Oil Company (gin).....	10,000
	Belton, S. C.	Broadway Oil Mill.....	12,500
	Anderson, S. C.	Farmers Oil Mill.....	25,000
	Townville, S. C.	Fork Township Oil Mill.....	2,000
	Honea Path, S. C.	Honea Path Oil Mill.....	11,000
	Pendleton, S. C.	Pendleton Oil Mill.....	13,000
	Starr, S. C.	Watson Cotton Oil Company (includes gin).....	10,000
	Williamston, S. C.	Wilmoth Oil Mill.....	6,000
	Pelzer, S. C.	Moneynick Oil Mill.....	12,500
	Anderson, S. C.	Peoples Oil and Fertilizer Company.....	80,000
Bamberg	Bamberg, S. C.	Cotton Oil Company, The.....	20,000
	Denmark, S. C.	Denmark Oil and Fertilizer Company.....	10,000
Barnwell	Fairfax, S. C.	Hewlet Oil Mill.....	6,000
	Allendale, S. C.	Southern Cotton Oil Company.....	6,000
	Barnwell, S. C.	Southern Cotton Oil Company (gin).....	6,850
Calhoun	Allendale, S. C.	Cameron Oil Mill.....	4,270
	Cameron, S. C.	Fort Motte Oil Mill.....	10,000
	Fort Motte, S. C.	Southern Cotton Oil Company.....	10,000
Charleston	St. Matthews, S. C.	Sea Island Cotton Oil Company.....	25,000
	Charleston, S. C.	Southern Cotton Oil Company.....	83,600
Cherokee	Blackburg, S. C.	Planters Oil Mill (out of business).....	70,000
	Gaffney, S. C.	Farmers Oil Mill.....	.....
	Wilkinsonville, S. C.	Victor Cotton Oil Company.....	82,000
Chester	Chester, S. C.	Wilkinsonville Cotton Oil Company.....	4,000
Chesterfield	Jefferson, S. C.	Southern Cotton Oil Company.....	27,500
Clarendon	St. Paul, S. C.	Cheraw Oil and Fertilizer Company.....	82,500
	Manning, S. C.	Jefferson Cotton Oil Company.....	2,500
Colleton	Walterboro, S. C.	Clarendon Cotton Oil Company.....	12,500
Darlington	Hartsville, S. C.	Manning Oil Mill.....	15,000
Dillon	Dillon, S. C.	Walterboro Cotton Oil Company.....	8,000
	Little Rock, S. C.	Hartsville Oil Mill.....	45,000
Dorchester	Edgefield, S. C.	Southern Cotton Oil Company.....	40,000
Edgefield	Johnston, S. C.	Southern Cotton Oil Company.....	45,000
Fairfield	Florence, S. C.	St. George Cotton Oil Company.....	2,500
Florence	Cartersville, S. C.	Addison Mills (Oil Mill) included in assessment of Cotton Mill.....	12,500
	Townsville, S. C.	Peoples Cotton Oil Company.....	.....
	Travelers Rest, S. C.	Southern Cotton Oil Company.....	9,000
Greenville	Greenville, S. C.	Southern Cotton Oil Company.....	20,000
	Greenville, S. C.	Southern Cotton Oil Company.....	23,000
	Piedmont, S. C.	Wilmoth Oil Mills.....	1,000
		Wilmoth Oil Mills.....	15,000
		Blue Ridge Oil Mill.....	7,500
		Fontaine Oil Mill.....	25,625
		Greene Cotton Seed Oil Mill and Fertilizer Company.....	12,500
		Simpsonville Oil Mill.....	8,400
		Southern Cotton Oil Company.....	12,500
		Union Seed and Fertilizer Company.....	65,000
		Wilmoth Oil Mills.....	8,000

TABLE NO. 6.—ASSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1918.—Con.

Counties.	Location.	Title of Corporation.	Assessed Value.
Greenwood	Coronaca, S. C.	Coronaca Oil Mill.	6,000
	Ninety-Six, S. C.	Ninety-Six Oil Mill.	23,390
	Verdery, S. C.	Southern Cotton Oil Company.	1,500
	Greenwood, S. C.	Southern Cotton Oil Company.	35,450
	Hodges, S. C.	Southern Cotton Oil Company.	8,640
	Troy, S. C.	Troy Oil Mill.	6,540
	Ware Shoals, S. C.	Ware Shoals Oil Mill.	20,000
Hampton	Brunson, S. C.	Brunson Cotton Oil Company.	10,000
Kershaw	Camden, S. C.	Southern Cotton Oil Company.	35,000
Lancaster	Lancaster, S. C.	Lancaster Cotton Oil Company.	33,640
Laurens	Kershaw, S. C.	Kershaw Oil Mill.	40,000
	Goldville, S. C.	Hiolock Oil Mill (ginney).	2,900
	Clinton, S. C.	Clinton Oil Mill.	17,500
	Gray Court, S. C.	Gray Court Oil Mill.	6,000
	Cross Hill, S. C.	Cross Hill Oil Mill.	2,500
	Laurens, S. C.	Southern Cotton Oil Company.	25,000
Lee	Woodruff, S. C.	Woodruff Oil and Fertilizer Company.*	25,000
Lexington	Bishopville, S. C.	Palmetto Oil Mill.	8,060
	Batesburg, S. C.	Batesburg Cotton Oil Company.	7,000
Marion	Leesville, S. C.	Leesville Cotton Seed Oil Company.	29,400
Marlboro	Marion, S. C.	Marion Cotton Oil Company.**	30,000
	Bennettsville, S. C.	Southern Cotton Oil Company.	2,000
	Tatum, S. C.	Southern Cotton Oil Company.	30,000
Newberry	Newberry, S. C.	Farmers Oil Mill.	30,000
	Little Mountain, S. C.	Little Mountain Oil and Fertilizer Company.	\$12,500
	Pomaria, S. C.	Pomaria Oil Manufacturing Company.	2,500
	Prosperity, S. C.	Prosperity Cotton Oil Mill Company.	15,000
Oconee	Newberry, S. C.	Southern Cotton Oil Company.	30,000
	Seneca, S. C.	Seneca Oil Mill.	13,500
	Westminster, S. C.	Westminster Oil and Fertilizer Company.	12,500
	Westminster, S. C.	West Union Oil Mill.	11,250
Orangeburg	Rowesville, S. C.	Rowesville Oil Mill.	11,000
	Orangeburg, S. C.	Southern Cotton Oil Company.	30,000
Pickens	Easley, S. C.	Easley Oil Mill.	10,000
	Liberty, S. C.	Liberty Oil Mill.	10,000
	Pickens, S. C.	Pickens Oil and Fertilizer Company.	10,000

Richland	Columbia, S. C.	Southern Cotton Oil Company.....	100,000
Saluda	Columbia, S. C.	Swift & Co. Oil Mill and Fertilizer Company.....	75,000
Spartanburg	Columbia, S. C.	Union Seed and Fertilizer Company.....	100,000
	Ridge Springs, S. C.	Stratton, G. J. Oil Mill.....	8,000
	Campobello, S. C.	Campobello Oil Mill.....	13,500
	Cherokee, S. C.	Cherokee Oil Mill.....	8,500
	Cross Anchor, S. C.	Cross Anchor Oil Mill.....	10,000
	Covadene, S. C.	Covadene Cotton Oil Company.....	10,000
	Fairforest, S. C.	Fairforest Oil Mill.....	12,500
	Pauline, S. C.	Pauline Oil Mill.....	5,000
	White Stone, S. C.	Rich Hill Oil Mill.....	9,000
	Spartanburg, S. C.	Southern Cotton Oil Company.....	40,000
	Wallonia, S. C.	Tiger Sheds Milling Company.....	12,500
	Woodruff, S. C.	Woodruff Oil and Fertilizer Company.....	20,000
Sumter	Sumter, S. C.	Southern Cotton Oil Company.....	35,000
Union	Carlisle, S. C.	Carlisle Cotton Oil Company.....	15,000
	Jonestown, S. C.	Jonestown Oil Mill.....	12,000
	Union, S. C.	Southern Cotton Oil Company.....	30,000
York	Clover, S. C.	Clover Cotton Oil and Ginning Company.....	\$10,000
	Rock Hill, S. C.	Highland Park Manufacturing Company.....	2,500
	Tirzah, S. C.	Southern Cotton Oil Company.....	1,425
	York, S. C.	Yorkville Cotton Oil Company.....	20,000
		Total.....	\$2,012,410
		*Spartanburg County, \$19,240; Laurens County, \$700.	

*See Spartanburg County. **Includes \$1,400 at Mullins.

TABLE NO. 7.—ASSESSMENT AND EQUALIZATION OF FERTILIZER PLANTS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1913.

Counties.	Location.	Title of Corporation.	Assessed Value.
Aiken	Aiken, S. C.	Farmers Storage and Fertilizer Company.....	\$32,500
Anderson	Wagner, S. C.	Farmers Storage and Fertilizer Company.....	6,250
	Anderson, S. C.	Anderson Fertilizer Company.....	6,000
Beaufort	Anderson, S. C.	Anderson Phosphate and Oil Company.....	100,000
Charleston	Beaufort, S. C.	Central Phosphate Company (no property).....	279,376
	Charleston, S. C.	Ashpoco Fertilizer Company.....	113,490
	Charleston, S. C.	Etewan Fertilizer Company.....	14,700
	Charleston, S. C.	Dawpoo Fertilizer Company.....	106,935
	Charleston, S. C.	Georgia Chemical Works.....	

TABLE NO. 7.—ASSESSMENT AND EQUALIZATION OF FERTILIZER PLANTS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915.—Con.

Counties.	Location.	Title of Corporation.	Assessed Value.
Cherokee	Charleston, S. C.	Interstate Chemical Corporation	175,000
Chester	Charleston, S. C.	Charleston, S. C., Mining and Manufacturing Company	147,696
Colleton	Charleston, S. C.	Maybank Fertilizer Company	100,700
Darlington	Charleston, S. C.	McCabe Fertilizer Company	50,700
Dorchester	Charleston, S. C.	McMurphy Company	75,000
Edgefield	Charleston, S. C.	Merchants Fertilizer and Phosphate Company	3,570
Greenville	Charleston, S. C.	Planters Fertilizer Company	170,000
Greenwood	Charleston, S. C.	Reed Phosphate Company	100,000
Lancaster	Charleston, S. C.	Virginia-Carolina Chemical Co. (Atlantic Works)	92,000
Lexington	Charleston, S. C.	Virginia-Carolina Chemical Co. (Chicora Works)	113,000
Marion	Charleston, S. C.	Virginia-Carolina Chemical Co. (Imperial Works)	245,000
Marlboro	Charleston, S. C.	Virginia-Carolina Chemical Co. (Standard Works)	250,000
Oconee	Charleston, S. C.	Virginia-Carolina Chemical Co. (Siono Works)	233,000
Orangeburg	Charleston, S. C.	Virginia-Carolina Chemical Co. (Wando Works)	36,300
Pickens	Charleston, S. C.	Wulburn Fertilizer Company	57,220
	Blacksburg, S. C.	Virginia-Carolina Chemical Company	76,000
	Chester, S. C.	Swift & Co.	32,530
	Nitrolee, S. C.	Southern Electro Chemical Company	10,155
	Ritters, S. C.	Colleton Mercantile and Manufacturing Company	2,100
	Hartsville, S. C.	Hartsville Fertilizer Company	42,000
	Lamar, S. C.	Lamar Fertilizer Company	1,260
	Dorchester, S. C.	Virginia-Carolina Chemical Company	2,025
	Trenton, S. C.	Trenton Fertilizer Company	2,940
	Greenville, S. C.	Carolina Phosphate Company	19,000
	Greens, S. C.	Greens Fertilizer Company	8,550
	Greenville, S. C.	Virginia-Carolina Chemical Company	98,000
	Greenwood, S. C.	Greenwood Fertilizer Company	12,000
	Greenwood, S. C.	Interstate Chemical Corporation	3,800
	Greenwood, S. C.	Southern Cotton Oil Co. (Fertilizer Plant)	7,500
	Lancaster, S. C.	Catawba Fertilizer Company	\$40,000
	Cayce, S. C.	American Agricultural Chemical Company	127,610
	Marion, S. C.	Marion Guano Company	1,020
	Bennettville, S. C.	Marlboro Fertilizer Company	12,500
	Seneca, S. C.	Seneca Fertilizer Company	4,200
	Orangeburg, S. C.	No-Filler Fertilizer Company	16,700
	Orangeburg, S. C.	Orangeburg Fertilizer Company	42,000
	Liberty, S. C.	Franklin Fertilizer Company	2,000
	Norris, S. C.	Norris Gin and Fertilizer Company	2,000

Richland	Columbia, S. C.....	Congaree Fertilizer Company.....	45,620
	Columbia, S. C.....	Palmetto Guano Corporation.....	27,125
	Columbia, S. C.....	Royter, F. S., Guano Company.....	171,000
	Columbia, S. C.....	Virginia-Carolina Chemical Company.....	112,500
Spartanburg	Spartanburg, S. C.....	American Agricultural Chemical Company.....	42,725
	Spartanburg, S. C.....	International Agricultural Corporation.....	75,600
	Spartanburg, S. C.....	Royter, F. S., Guano Company.....	31,000
	Spartanburg, S. C.....	Spartanburg Fertilizer Company.....	13,000
	Greer, S. C.....	Greer Fertilizer Company.....	1,800
York	Rock Hill, S. C.....	Rock Hill Fertilizer Company.....	12,500
Total.....			\$3,660,257

*Greenville County, \$1,750; Spartanburg County, \$1,300.

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
ABBEVILLE COUNTY.														
Columbia and Greenville R. R.:	7.20	\$14,000 00	\$100,800	\$1,320	\$440				\$295			\$2,065	\$100,800	\$102,855
Donalds	7.20	14,000 00	100,800	1,320	440				295			2,065	100,800	102,855
Total Cola. and Greenville R.R..			20,154						220			230	20,154	20,374
O. and G. R. R. (Abbeville Br.):	4.93	5,913 60	29,178	2,070					220			2,070	21,708	23,778
Long Cane	8.67	5,913 60	50,857	2,070					220			2,200	50,857	53,147
Total C. and G. (Abbeville Br.).	8.60	5,913 60	50,857	2,070					220			2,200	50,857	53,147
Georgia, Caro. and Northern Ry.:	4.84	14,000 00	67,760	20					333			353	67,760	68,113
Smithville	1.94	14,000 00	27,160										27,160	27,160
Cedar Springs	8.53	14,000 00	119,280	3,237	575	\$5,750	\$300	\$2,800	3,345	\$325	\$450	16,832	119,280	136,112
Abbeville	10.46	14,000 00	146,440	500					300	50		850	146,440	147,290
Magnolia														
Total G., C. and N. R. R.	25.76	14,000 00	360,640	8,807	575	5,750	300	2,800	3,978	375	450	18,085	360,640	378,675

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Charleston and Western Caro. Ry.:														
Lowndesville	9.82	8,000 00	78,560	500	500				300			1,000	79,560	79,560
Magnolia	7.91	8,000 00	63,280	650								950	63,280	64,230
Total C. and W. C. Ry.....	17.73	8,000 00	141,840	1,150	500				300			1,950	141,840	143,790
Due West Ry.:														
Due West	4.63	665 00	3,079	500							100	600	3,079	3,679
Total Due West Ry.....	4.63	665 00	3,079	500							100	600	3,079	3,679
Piedmont and Northern Ry.:														
Donalds	7.06	15,000 00	105,900	1,900										
Total Piedmont and N. Ry.....	7.06	15,000 00	105,900	1,900										
Total railroads in Abbeville Co.:	70.98		\$763,116	\$10,747	\$1,515	\$5,750	\$300	\$3,025	\$4,793	\$375	\$550	\$27,065	\$763,116	\$790,171
AIKEN COUNTY.														
Augusta-Aiken Ry. and Electric Co.:														
Shultz	8.96	\$5,000 00	\$44,800	\$800				\$21,000	\$6,000			\$27,900	\$44,800	\$72,700
Gregg	11.78	5,000 00	58,900	475				2,800	700			3,975	58,900	62,775
Aiken	1.86	6,000 00	9,300	125								125	9,300	9,425
Total A.-Aiken Ry. & Elec. Corp.	22.58	5,000 00	112,900	1,500				23,800	6,700			32,000	112,900	144,900
Carolina Midland R. R.:														
Giddy Swamp	2.45	15,083 60	36,832										36,832	36,832
Hopewell	3.45		51,866	550					330			880	51,866	52,746
Tabernacle	1.88		13,230										13,230	13,230
Rocky Grove	4.09		62,058	880					335			1,215	62,058	63,303
Total Carolina Midland R. R.	10.87		164,016	1,430					665			2,095	164,016	166,111

TABLE NO. 3.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Belton	1.46	5,000 00	7,300	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,300	7,300
Anderson	2.00	5,000 00	10,000	23,850	\$500	.....	.....	.....	1,220	.....	.....	23,850	10,000	36,850
Total Blue Ridge Ry.....	24.55	5,000 00	122,750	24,800	500	.....	.....	.....	1,460	.....	.....	26,800	122,750	149,570
Columbia and Greenville R. R.:														
Honea Path	7.13	14,000 00	99,820	660	.....	.....	.....	.....	185	.....	.....	845	99,820	100,665
Belton	7.82	14,000 00	109,490	4,830	495	.....	.....	.....	715	.....	.....	5,640	109,490	115,020
Williamston	7.90	14,000 00	110,600	1,430	275	.....	.....	.....	185	.....	.....	1,855	110,600	112,455
Total Cola. and Greenville R. R.	22.85	14,000 00	319,900	6,420	770	.....	.....	.....	1,060	.....	.....	8,270	319,900	328,170
Charleston and W. Carolina R. R.:														
Corner	7.88	8,000 00	63,040	800	900	.....	.....	.....	300	.....	.....	2,000	63,040	65,040
Hall	1.20	8,000 00	9,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,600	9,600
Varenes	10.00	8,000 00	80,000	600	.....	.....	.....	.....	300	.....	.....	900	80,000	80,900
Anderson	1.21	8,000 00	9,680	12,800	.....	.....	.....	.....	.....	.....	.....	12,800	9,680	22,480
Total C. and W. C. Ry.....	20.29	8,000 00	162,320	14,200	900	.....	.....	.....	600	.....	.....	15,700	162,320	178,020
Piedmont and Northern Ry.:														
Honea Path	6.86	15,000 00	102,900	1,950	.....	.....	.....	.....	.....	.....	.....	1,950	102,900	104,850
Belton	10.83	15,000 00	154,950	1,800	.....	.....	.....	.....	5,900	.....	.....	7,990	154,950	162,940
Williamston	3.99	59,850	3,400	.....	.....	.....	.....	.....	500	.....	.....	3,900	59,850	63,750
Broadway	6.24	98,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	98,600	98,600
Varenes	1.29	4,350	205	.....	.....	.....	.....	.....	.....	.....	.....	205	4,350	4,555
Centerville	1.11	16,650	200	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,650	16,850
Anderson	1.92	25,800	3,200	.....	.....	.....	.....	.....	.....	.....	.....	3,200	25,800	29,000
Total Piedmont and Northern..	30.74	.....	461,100	10,755	.....	.....	.....	200	6,400	.....	.....	17,355	461,100	478,455
Total Railroads in Anderson Co..	98.43	.....	\$1,066,070	\$56,235	\$2,170	.....	.....	\$200	\$9,540	.....	.....	\$68,145	\$1,066,070	\$1,134,215

BAMBERG COUNTY.											
South Carolina and Georgia R. R.:											
Midway	8.50	\$21,600 00	\$183,600	\$220						\$270	\$183,600
Bamberg	9.00	21,600 00	194,400	3,950	\$165					4,985	194,400
Blackville	2.50	21,600 00	54,000							200	54,000
Total S. C. and G. R. R.	20.00	21,600 00	482,000	4,170	165					5,435	482,000
Florida, Cen. and Peninsular R. R.:											
Bufords Bridge	4.60	12,000 00	55,200	400						1,000	55,200
Georges Creek	4.30	12,000 00	51,600								51,600
Bamberg	9.92	12,000 00	119,040	600	\$725					2,350	119,040
Total F., C. and P. R. R.	18.82	12,000 00	225,840	1,000	725					3,950	225,840
Manchester and Augusta R. R.:											
Bamberg	5.17	16,181 40	83,658							608	83,658
Denmark	3.31	16,181 40	53,560	2,200						2,530	53,560
Georges Creek	2.40	16,181 40	38,835		880					880	38,835
Total Manchester and Augusta...	10.88	16,181 40	176,053	2,200	880					4,108	176,053
Walterboro and Western R. R.:											
Three-Mile	2.52	\$3,697 02	\$9,316	\$450						527	9,316
Total Walterboro and W. R. R.:	2.52	3,697 02	9,316	450						527	9,316
Bamberg, Ehrhardt and W. Ry.:											
Bamberg	6.00	2,000 00	12,000								12,000
Midway	2.00	2,000 00	4,000								4,000
Three-Mile	6.00	2,000 00	12,000								12,000
Total Bamberg, E. and W. R. R.:	14.00	2,000 00	28,000								28,000
Total Railroads in Bamberg Co.:	66.22		\$871,209	\$7,820	\$1,770					\$14,015	\$885,224
BARNWELL COUNTY.											
Carolina Midland R. R.:											
Williston	81	\$15,083 60	\$12,177								\$12,177
Blackville	10.80		183,716	\$1,750						\$2,465	183,716
Barnwell	8.95		151,531	2,440	\$110					2,700	154,181
Great Cypress	11.17		167,095	530						630	167,625
Allendale	7.11		104,820	110	900					1,735	106,550
Green Pond	2.88		36,028	200						350	36,378
Total Caro. Midland R. R.	40.66		611,266	5,080	1,100					7,885	619,151

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Charleston and Western Caro. Ry.:														
Four-Mile	8.93	8,000 00	71,440	.....	.....	.....	.....	.....	500	.....	.....	500	71,440	71,940
Bennett Springs	9.37	.....	74,960	600	.....	.....	.....	.....	500	.....	.....	1,100	74,960	76,060
Baldock	9.50	.....	76,000	1,100	500	.....	.....	.....	900	.....	.....	2,500	76,000	78,500
Allendale	9.04	.....	72,320	4,500	1,000	.....	.....	.....	500	.....	.....	6,000	72,320	78,320
Total O. and W. C. Ry.....	36.84	.....	294,720	6,200	1,500	.....	.....	.....	2,400	.....	.....	10,100	294,720	304,820
Florida, Cen. and Peninsular Ry.:														
Allendale	5.21	12,000 00	62,520	400	350	.....	.....	\$50	.....	\$1,200	.....	\$2,000	\$62,520	\$64,520
Sycamore	4.60	.....	55,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	55,200	55,200
Town of Sycamore.....	1.00	.....	12,000	200	.....	.....	.....	.....	\$300	.....	\$175	1,275	12,000	13,275
Great Cypress	2.10	.....	25,200	700	.....	.....	.....	.....	.....	.....	.....	700	25,200	26,900
Total F. C. and P. Ry.....	12.91	.....	154,920	1,300	350	.....	.....	50	900	1,200	175	3,975	154,920	158,895
South Carolina and Georgia R. R.:														
Blackville	8.00	21,600 00	172,800	.....	.....	.....	.....	.....	360	.....	.....	360	172,800	173,160
Williston	8.00	.....	172,800	5,550	.....	.....	.....	.....	735	.....	.....	6,285	172,800	179,085
Total S. C. and G. R. R.....	16.00	.....	345,600	5,550	.....	.....	.....	.....	1,095	.....	.....	6,645	345,600	352,245
Manchester and Augusta R. R.:														
Georges Creek	5.41	16,181 40	87,541	880	.....	.....	.....	.....	683	.....	.....	1,573	87,541	89,114
Barnwell	5.61	.....	90,778	1,880	890	.....	.....	.....	683	.....	.....	3,153	90,778	93,931
Red Oak	7.50	.....	121,860	1,000	.....	.....	.....	.....	680	.....	.....	1,620	121,860	123,480
Richland	2.27	.....	36,732	.....	.....	.....	.....	.....	.....	.....	.....	.....	36,732	36,732
Bennett Springs	6.63	.....	107,233	1,000	890	.....	.....	.....	523	.....	.....	3,093	107,233	110,296
Four-Mile	1.67	.....	27,023	550	.....	.....	.....	.....	246	.....	.....	795	27,023	27,818
Total Man. and Augusta R. R.:	29.09	.....	470,717	5,610	1,760	.....	.....	.....	2,784	.....	.....	10,154	470,717	480,871
Total Railroads in Barnwell Co.:	135.50	.....	\$1,877,223	\$23,690	\$4,710	.....	.....	\$50	\$8,774	\$1,800	\$175	\$38,759	\$1,877,223	\$1,915,982

BEAUFORT COUNTY.										
Charleston and Savannah R. R.:	2.10	\$22,833 56	\$47,531	\$9200	\$800		\$170	\$1,920	\$47,531	\$48,791
Shelton	2.76		62,921	400			700	1,100	62,921	64,021
Yemassee										
Total Char. and Savannah R. R.:	4.86		110,452	690	800		870	2,860	110,452	112,812
Jefferson Construction Co.:										
Shelton	13.17	5,000 00	65,850	2,000				2,000	65,850	67,850
Burton	6.07		30,360						30,360	30,360
Yemassee	2.37		11,860	1,000				1,000	11,860	12,860
Total Jefferson Constr. Co.:	21.61		108,060	3,000				3,000	108,060	111,060
Charleston and Western Caro. Ry.:										
Shelton	11.83	8,000 00	94,640	350		200	500	1,050	94,640	95,690
Beaufort	13.24	8,000 00	103,920	2,900	1,500	4,500	500	24,400	105,920	130,820
Total Charleston and W. Caro.:	25.07	8,000 00	200,560	3,250	1,500	4,700	1,000	25,450	200,560	228,010
Total Railroads in Beaufort Co.:	51.56		\$419,062	\$6,940	\$2,300	\$4,700	\$1,870	\$30,810	\$419,062	\$449,872
BERKELEY COUNTY.										
Northeastern R. R.:										
St. Johns	14.10	\$29,000 00	\$408,900	\$1,750	\$1,000		\$240	\$3,535	\$408,900	\$412,435
Goose Creek	14.44		418,760	1,930	600		1,856	4,488	418,760	423,246
St. Stephens	11.23		327,120	2,145	1,760		803	1,708	327,120	331,828
Total Northeastern R. R.:	39.82		1,154,780	5,825	3,360		3,499	12,789	1,154,780	1,167,569
Georgetown and Western R. R.:										
St. James, Santee	9.56	7,000 00	66,920				265	265	66,920	67,185
St. Stephens	14.14		14,140						14,140	14,140
1st St. Johns	10.87		76,060						76,060	76,060
2d St. Johns—Goose Creek	13.29		93,080						93,080	93,080
Total Georgetown and W. R. R.:	36.74		250,180				265	265	250,180	250,445
South Carolina and Georgia R. R.:										
St. James—Goose Creek	12.00	21,600 00	259,200	630	440		1,345	2,415	259,200	261,615
Total S. C. and G. R. R.:	12.00	21,600 00	259,200	630	440		1,345	2,415	259,200	261,615
Total Railroads in Berkeley Co.:	87.56		\$1,664,160	\$6,455	\$3,800		\$5,109	\$15,469	\$1,664,160	\$1,679,629
CALHOUN COUNTY.										
Man. and Aug. (Pregnall Br.):	8.46	\$8,013 50	\$27,727		\$770			\$770	\$27,727	\$28,497
Lvons	1.76		14,103						14,103	14,103
Pine Grove										
Total M. and A. (Pregnall Br.):	5.22		41,830		770			770	41,830	42,600

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.	
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.												
CALHOUN COUNTY.—Con. Manchester and Augusta R. R.: Pine Grove Lyons Orange Total Man. and Augusta R. R. South Carolina and Ga. R. R.: Orange Amelia Total S. C. and G. R. R. Total Railroads in Calhoun Co.															
	6.77	\$16,181 40	\$109,548	\$830	\$880				\$938				\$2,453	\$109,548	\$112,001
	6.37		103,076	1,320								\$25	1,345	103,076	104,421
			8,883											8,883	8,883
	13.38		216,507	2,200	880				938			25	3,798	216,507	220,305
	3.14	21,600 00	67,824						30				30	67,824	67,854
	12.00		259,200	1,980					965				2,975	259,200	262,175
	15.14		327,024	1,980					1,025				3,005	327,024	330,029
	33.74		\$355,361	\$4,180	\$1,650				1,718			25	7,573	585,351	592,984
	CHARLESTON COUNTY. Georgetown and Western R. R.: St. James—Goose Creek City of Charleston Total Georgetown and Western.. South Carolina and Georgia R. R.: St. Philips and St. Michaels St. Andrews City of Charleston Total S. C. and G. R. R. Ashley River R. R.: St. Andrews														
7.44		7,000 00	52,080	2,000								100	2,100	52,080	54,180
2.24			15,680	60,500				8,000	7,100	750			76,350	15,680	92,030
9.68			67,760	62,500				8,000	7,100	750		100	78,450	67,760	146,210
3.65		21,600 00	78,840	80	200,440				645				201,180	78,840	280,005
4.00			86,400						100				100	86,400	86,500
1.85			39,960	22,000	990				43,660	67,566			214,025	39,960	253,985
9.50			205,200	22,080	201,430				44,395	67,566			415,290	205,200	620,490
1.31		22,633 56	29,650	380									380	29,650	29,960

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machin- Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
S. C. and G. Exten. (Gaffney Br.):														
Cherokee	5.09	7,512 00	37,560	440								440	37,560	38,000
Draytonville	1.50		14,273										14,273	14,273
Limestone	3.80		27,043						220			220	27,043	27,263
Total S. C. & G. Ex. (Gaff. Br.)	10.50		78,876	440					220			660	78,876	79,536
Atlanta and Charlotte A. L. Ry.:														
Limestone	9.55	36,073 04	344,906	3,270					125		1,600	4,995	344,906	349,001
White Plains	2.90	36,073 04	104,626	150					225		750	1,125	104,626	105,751
Cherokee	8.79		317,196	2,700	550				435		800	4,485	317,196	321,611
Morgan	2.54		91,638								500		91,638	92,138
Total Atlanta and C. A. L. Ry.	24.79		858,296	6,120	550				785		3,650	11,105	858,296	869,401
Total Railroads in Cherokee Co.	47.564		\$1,067,167	\$7,280	\$660				\$1,506		\$3,900	\$13,545	\$1,037,167	\$1,070,512
CHESTER COUNTY.														
Charlotte, Cola. and Augusta R. R.:														
Lewisville	4.56	\$21,043 20	\$91,748						\$20			\$20	\$91,748	\$91,778
Chester	8.61		181,182	7,750	\$440				1,920			10,110	181,182	191,292
Blackstock	8.88		185,812	715					25			740	185,812	186,552
Total C., C. and A. R. R.	21.80		458,742	8,465	440				1,975			10,860	458,742	469,622
Lancaster and Chester R. R.:														
Court House, No. 1	2.00	2,500 00	5,000										5,000	5,070
Purify, No. 28	2.70		5,000										5,000	5,070
Lewisville, No. 2	1.12		2,870										2,870	2,900
Pleasant Grove .....	.88		2,200										2,200	2,200
Richburg, No. 19	4.00		10,000	500	50							575	10,000	10,575
Pryor, No. 32	1.50		3,750						50			50	3,750	3,750
Knox, No. 84	1.00		2,500	50								50	2,500	2,550

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Chesterfield and Lancaster R. R.: Cheraw	5.50	2,500 00	13,750	600	50	\$3,200	.....	\$100	485	.....	\$1,400	5,885	13,750	19,585
Court House	10.50	2,500 00	26,250	600	.....	.....	.....	.....	250	.....	.....	850	26,250	27,100
Mt. Croghan	4.00	2,500 00	10,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,000	10,000
Mt. Croghan	12.00	2,000 00	24,000	500	.....	.....	.....	.....	250	.....	.....	750	24,000	24,750
Old Store	6.00	2,000 00	12,000	500	.....	.....	.....	.....	200	.....	.....	700	12,000	12,700
Total Chesterfield and L. R. R..	83.00	.....	86,000	2,200	50	3,200	.....	100	1,185	.....	1,400	8,135	86,000	94,135
Charlotte, Monroe and Cola. R. R.: Alligator	9.00	2,000 00	18,000	.....	.....	.....	.....	.....	500	.....	.....	500	18,000	18,500
Jefferson	8.30	2,000 00	16,600	500	125	.....	.....	20	1,230	\$150	.....	2,025	16,600	18,625
Total Char., Monroe and Cola..	17.30	2,000 00	34,600	500	125	.....	.....	20	1,730	150	.....	2,525	34,600	37,125
Palmetto R. R.: Cheraw	1.25	12,000 00	15,000	1,990	.....	.....	.....	.....	775	.....	.....	2,765	15,000	17,765
Total Palmetto R. R.	1.25	12,000 00	15,000	1,990	.....	.....	.....	.....	775	.....	.....	2,765	15,000	17,765
Carolina-Atlantic and Western Ry.: Alligator	6.46	4,500 00	29,070	.....	.....	.....	.....	75	385	25	.....	485	29,070	29,555
Total Car.-Atlantic and Western.	6.46	4,500 00	29,070	.....	.....	.....	.....	75	385	25	.....	485	29,070	29,555
Total Railroads in Chesterfield Co.	118.93	.....	\$319,011	\$17,710	\$3,140	\$3,200	.....	\$195	\$9,479	\$175	\$1,400	\$35,299	\$319,041	\$354,940
CLARENDON COUNTY.														
Alcolu R. R.: Ploverda Mill	8.00	\$1,500 00	\$12,000	\$250	.....	.....	.....	.....	.....	.....	.....	\$250	\$12,000	\$12,250
New Zion	6.00	.....	9,000	600	.....	.....	.....	.....	.....	.....	.....	600	9,000	9,600
Douglas	6.00	.....	9,000	300	.....	.....	.....	.....	.....	.....	.....	800	9,000	9,800
Sandy Grove	1.50	.....	2,250	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,250	2,250
Total Alcolu R. R.	21.50	.....	32,250	1,150	.....	.....	.....	.....	.....	.....	.....	1,150	32,250	33,400

Central Railroad of S. C.:										
Brewington	3.78	\$12,872 00	\$48,015	\$660	.....	.....	.....	.....	\$1,243	\$48,015
New Zion	4.89	.....	62,047	660	.....	.....	.....	.....	1,683	62,047
Manning	8.51	.....	45,183	2,500	.....	.....	.....	.....	2,600	45,183
Plowdens Mill	7.62	.....	98,089	700	.....	.....	.....	.....	1,173	98,089
Total Central R. R. of S. C.	19.75	.....	254,234	4,820	440	.....	.....	.....	6,599	254,234
Manchester and Augusta R. R.:										
Fulton	9.62	16,181 40	155,655	1,520	.....	.....	.....	.....	2,576	155,655
Total Manchester and Augusta...	9.62	16,181 40	155,655	1,520	.....	.....	.....	.....	2,576	155,655
Parade R. R.:										
Sandy Grove	2.00	1,000 00	2,000	.....	.....	.....	.....	.....	.....	2,000
Total Parade R. R.	2.00	1,000 00	2,000	.....	.....	.....	.....	.....	.....	2,000
Northwestern R. R.:										
Mt. Zion	3.60	3,000 00	10,800	.....	.....	.....	.....	.....	.....	10,800
Santee	6.10	.....	18,800	.....	.....	.....	.....	.....	.....	18,800
Concord	5.40	.....	16,200	550	.....	.....	.....	.....	550	16,200
Friendship	7.60	.....	21,000	500	500	.....	.....	.....	1,320	21,070
Sammy Swamp	3.00	.....	9,070	400	.....	.....	.....	.....	400	9,400
Calvary	4.20	.....	12,600	250	.....	.....	.....	.....	250	12,850
St. Paul	1.90	.....	5,700	450	.....	.....	.....	.....	450	6,150
St. James .....	.20	.....	600	.....	.....	.....	.....	.....	.....	600
Total Northwestern Railroad....	31.40	.....	94,200	1,950	500	.....	.....	.....	2,770	94,200
Total Railroads in Clarendon Co.	84.27	.....	\$538,349	\$9,140	\$940	.....	.....	.....	\$13,095	\$538,349
COLLETON COUNTY.										
Charleston and Savannah R. R.:	6.29	\$22,638 56	\$142,385	\$330	.....	.....	.....	.....	\$925	\$142,385
Fraser .....	.67	.....	15,164	825	500	.....	.....	.....	2,135	17,239
Lowndes	16.51	.....	851,047	550	.....	.....	.....	.....	1,400	852,447
Blake .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Charleston and Savannah...	22.47	.....	508,578	1,705	550	.....	.....	.....	4,080	508,578
Green Pond, W. and B. R. R.:										
Verdier	11.80	11,218 90	126,774	1,830	.....	.....	.....	.....	2,555	129,774
Blake	2.20	.....	24,882	.....	176	.....	.....	.....	301	24,882
Heward .....	.50	.....	5,609	.....	.....	.....	.....	.....	.....	5,609
Total G. P., W. and B. R. R.	14.00	.....	157,065	1,830	176	.....	.....	.....	2,856	159,621

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Hampton and Branchville R. R.:														
Broxton	8.50	1,200 00	10,200	300								300	10,200	10,500
Warren	7.40	1,200 00	8,880										8,880	8,880
Bell (Logging Road).....	2.50	400 00	1,000										1,000	1,000
Warren (Logging Road).....	2.50	400 00	1,000										1,000	1,000
Total Hampton and Branchville.	20.90		21,080	300								300	21,080	21,380
Jefferson Construction Co.:														
Heyward	3.98	5,000 00	19,900										19,900	19,900
Lowndes	9.45		47,250										47,250	47,250
Total Jefferson Constr. Co.....	13.43		67,150										67,150	67,150
Walterboro and Western R. R.:														
Vander	2.01	3,687 02	8,431										8,431	8,431
Vander	9.03		32,384	1,000					200		11	1,211	32,884	32,884
Bell	6.16		22,774	700	200						110	1,220	22,774	22,889
Warren	4.08		15,084	1,200					410				15,084	15,804
Total Walterboro and Western..	21.28		78,673	2,900	200				610		126	3,847	78,673	82,519
Total Railroads in Colleton Co..	92.08		\$832,544	\$6,745	\$928				2,825		566	11,062	832,544	843,606
DARLINGTON COUNTY.														
Hartsville Railroad:														
Auburn	5.37	\$4,114 62	\$22,096	\$800								\$800	\$22,096	\$22,896
Hartsville	4.62		19,099	2,650	500				\$3,250			6,400	19,099	25,409
Dovesville .....	.06		247										247	247
Total Hartsville R. R.....	10.05		41,322	3,450	500				3,250			7,200	41,322	48,532

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Bennettsville and Cheraw R. R.: Kirby	9.25	2,000 00	18,500	250	100	.....	.....	.....	\$150	.....	.....	500	18,500	19,000
Total Bennettsville and Cheraw.	9.25	2,000 00	18,500	250	100	.....	.....	.....	\$150	.....	.....	500	18,500	19,000
Florence R. R.: Carmichael	4.26	25,859 64	110,162	800	400	.....	.....	.....	530	.....	.....	1,730	110,162	111,892
Manning	7.97	.....	206,101	5,000	.....	.....	.....	.....	693	.....	.....	5,693	206,101	211,794
Moody	2.75	.....	71,114	2,000	.....	.....	.....	.....	110	.....	.....	2,110	71,114	73,224
Kirby	2.37	.....	61,287	.....	.....	.....	.....	.....	.....	.....	.....	.....	61,287	61,287
Total Florence R. R.	17.35	.....	448,664	7,900	400	.....	.....	.....	1,333	.....	.....	9,533	448,664	458,197
Raleigh and Charleston R. R.: Hillsboro	9.43	1,800 00	17,064	250	.....	.....	.....	.....	.....	\$50	.....	300	17,064	17,364
Reeves	3.00	.....	5,400	750	.....	.....	.....	.....	200	175	.....	1,125	5,400	6,525
Total Raleigh and Charleston.	12.43	.....	22,464	1,000	.....	.....	.....	.....	200	225	.....	1,425	22,464	23,889
Florence R. R. (Latta Br.): Bethesda	10.60	8,064 50	85,484	900	275	.....	.....	.....	533	.....	.....	1,753	85,484	87,242
Total Florence R. R. (Latta Br.)	10.60	.....	85,484	900	275	.....	.....	.....	533	.....	.....	1,753	85,484	87,242
Marion and Southern R. R.: Dillon County	8.73	1,000 00	8,730	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,730	8,730
Total Marion and Southern R. R.	8.73	1,000 00	8,730	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,730	8,730
Total Railroads in Dillon Co.	80.74	.....	\$740,152	\$13,150	\$925	.....	.....	\$235	\$2,266	\$225	.....	\$16,301	\$740,152	\$756,950
DORCHESTER COUNTY. Man. and Aug. (Pregnall Br.): Carnes	3.31	\$3,013 50	\$26,525	\$300	\$270	\$1,170	\$26,525	\$27,695

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TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Charleston and Western Caro. Ry.:														
Four-Mile	8.98	8,000 00	71,440	.....	.....	.....	.....	.....	500	.....	.....	500	71,440	71,940
Bennett Springs	9.37	.....	74,960	600	.....	.....	.....	.....	500	.....	.....	1,100	74,960	76,060
Baldock	9.50	.....	76,000	1,100	500	.....	.....	.....	900	.....	.....	2,600	76,000	78,600
Allendale	9.04	.....	72,320	4,500	1,000	.....	.....	.....	500	.....	.....	6,000	72,320	78,320
Total C. and W. C. Ry.	36.84	.....	294,720	6,200	1,500	.....	.....	.....	2,400	.....	.....	10,100	294,720	304,820
Florida, Cen. and Peninsular Ry.:														
Allendale	5.21	12,000 00	62,520	400	350	.....	.....	\$50	.....	\$1,200	.....	\$2,000	62,520	\$64,520
Spartanburg	4.60	.....	55,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	55,200	55,200
Town of Sycamore	1.00	.....	12,000	200	.....	.....	.....	.....	\$800	.....	\$175	1,275	12,000	13,275
Great Cypress	2.10	.....	25,200	700	.....	.....	.....	.....	.....	.....	.....	700	25,200	25,900
Total F., C. and P. Ry.	12.91	.....	154,920	1,300	350	.....	.....	50	900	1,200	175	3,975	154,920	158,895
South Carolina and Georgia R. R.:														
Blackville	8.00	21,600 00	172,800	.....	.....	.....	.....	.....	340	.....	.....	340	172,800	173,140
Williston	8.00	.....	172,800	5,500	.....	.....	.....	.....	735	.....	.....	6,235	172,800	179,035
Total S. C. and G. R. R.	16.00	.....	345,600	5,500	.....	.....	.....	.....	1,075	.....	.....	6,645	345,600	352,245
Manchester and Augusta R. R.:														
Georgetown	5.41	16,181 40	87,541	880	.....	.....	.....	.....	633	.....	.....	1,573	87,541	89,114
Barnwell	7.51	.....	90,778	1,580	880	.....	.....	.....	683	.....	.....	3,153	90,778	93,931
Red Oak	7.50	.....	121,800	1,000	.....	.....	.....	.....	630	.....	.....	1,630	121,800	123,430
Richland	2.27	.....	86,732	.....	.....	.....	.....	.....	.....	.....	.....	.....	86,732	86,732
Bennett Springs	6.63	.....	107,288	1,600	880	.....	.....	.....	523	.....	.....	3,103	107,288	110,391
Four-Mile	1.67	.....	27,023	500	.....	.....	.....	.....	245	.....	.....	795	27,023	27,818
Total Man. and Augusta R. R. .	29.09	.....	470,717	5,610	1,760	.....	.....	.....	2,784	.....	.....	10,164	470,717	480,871
Total Railroads in Barnwell Co. .	135.50	.....	\$1,877,223	\$23,690	\$4,710	.....	.....	\$50	\$3,774	\$1,960	\$175	\$38,769	\$1,877,223	\$1,915,982

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Tracks in South Carolina.		Total Value of Tracks.											
	Miles of Main Tracks.	Value Per Mile.												
GREENVILLE COUNTY.—Con.														
Atlanta and Charlotte A. L. Ry.:														
Greenville	7.59	36,078 04	273,833	15,060	5,660				14,910		1,660	37,310	273,833	\$11,143
Chick Springs	10.60	36,078 34	382,427	1,300					485			1,735	387,427	384,162
Total A and C. A. L. Ry.	18.19	36,078 34	656,260	16,360	5,660				15,345		1,660	39,045	656,260	665,376
Asheville and Spartanburg R. R.:														
Classy Mountain .....	.61	18,448 32	11,254										11,254	11,254
Total Asheville and Spartanburg.	.61	18,448 32	11,254										11,254	11,254
Charleston and W. Carolina Ry.:														
Greenville	1.87	8,000 00	14,960	20,000	100							20,100	14,960	35,060
Butler	4.15	8,000 00	33,200										33,200	33,200
Austin	7.26	8,000 00	58,030	1,200	1,300				300			2,500	58,630	60,580
Fairview	5.69	8,000 00	45,520	400								400	45,520	45,920
Total C. and W. C. Ry.	18.97	8,000 00	151,760	21,600	1,400				300			23,300	151,760	175,060
Greenville and Western Ry.:														
Greenville	3.60	2,000 00	7,200	750				\$70				820	7,200	8,020
Paris Mountain	5.20	10,400	54,080	250				25				275	10,400	10,675
Bates	6.10	12,200	50,020	275				25				275	12,200	12,475
Cleveland	8.20	16,400	134,080	700								700	16,400	17,100
Total Greenville and Western....	23.10		46,200	1,950				120				2,070	46,200	48,270
Piedmont and Northern Ry.:														
Grove	6.16	\$15,000 00	\$92,400	\$1,650								\$1,650	\$92,400	\$94,050
Gantt	4.20	63,000	265,200	100								100	63,000	63,100
Chick Springs	11.28		169,200	7,000		\$13,500		\$2,700	\$5,800			26,000	169,200	196,300

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TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks	Total Value of All Railroad Property.	
	Tracks in South Carolina.														
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.												
HAMPTON COUNTY. Charleston and W. Carolina Ry.: Peoples	18.64	\$8,000 00	\$149,120	\$2,200	\$400	.....	.....	.....	\$600	.....	.....	\$3,200	\$149,120	\$152,320
	9.85	.....	78,900	850	.....	.....	.....	.....	500	.....	.....	1,350	78,900	80,150
	23.49	.....	227,920	3,050	400	.....	.....	.....	1,100	.....	.....	4,550	227,920	232,470
	Total C. and W. C. Ry.														
	Florida, Central and P. R. R.:														
	.21	12,000 00	2,520	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,520	2,520
	10.50	126,000	1,200	450	600	2,300	126,000	128,300
	11.79	141,450	600	50	1,000	141,450	142,450
	2.39	28,680	300	350	500	28,680	29,180
	Peoples														
Total F., C. and P. R. R. Charleston and Savannah R. R.: Pocotaligo	24.89	.....	298,680	2,100	450	.....	.....	.....	1,150	.....	.....	3,800	298,680	302,480
	2.10	22,633 56	47,530	320	.....	.....	.....	.....	700	.....	.....	1,020	47,530	48,550
	2.10	22,633 56	47,530	320	.....	.....	.....	.....	700	.....	.....	1,020	47,530	48,550
	Total Char. and Savannah														
	Carolina Midland R. R.:														
	15.25	15,083 60	229,293	550	440	250	1,240	229,293	230,533
	5.75	86,448	220	265	485	86,448	86,923
	Lawton														
	21.00	315,708	770	440	515	1,725	315,708	317,431
	Total Carolina Midland R. R.														
Hampton and Branchville R. R.: Peoples	8.40	1,200 00	10,080	200	.....	.....	.....	.....	.....	.....	.....	200	10,080	10,280
	8.40	1,200 00	10,080	200	.....	.....	.....	.....	.....	.....	.....	200	10,080	10,280
	Total Hampton and B. R. R.														
	Carolina and Western R. R.:														
	3.50	1,500 00	5,250	5,450	5,440
	Hampton County														

Total Caro. and Western R. R.	8.50	1,500 00	5,250							200		5,250	5,450
Total Railroad in Hampton Co.	88.38		\$305,166	\$6,440	\$1,290					\$11,405		\$305,166	\$316,661
HORRY COUNTY.													
Wilmington, Cola. and Aug. R. R.:	5.44	\$30,214 00	\$107,964		\$440							\$109,964	\$ 110,404
Floyds													
Total W., C. and A. R. R.	5.44	20,214 00	109,964		440					440		109,964	110,404
W., C. and A. (Conway Br.):													
Conway	10.15	8,013 50	81,837	2,150	500					2,810		81,837	84,147
Bayboro	7.38		60,742	700	500					1,350		60,742	62,072
Simpsons Creek	4.49		35,981	900	700					1,640		35,981	37,621
Green Sea	8.00		24,040							50		24,040	24,090
Total W., C. & A. (Conway Br.)	25.22		202,100	3,750	1,700					5,830		202,100	207,960
Conway, Coast and W. R. R.:													
Dog Neck	.79	1,500 00	1,185							300		1,185	1,456
Conway	20.54		30,810	50	100					200		30,810	31,010
Dog Bluff	6.11		7,665	250						250		7,665	7,915
Gallivants Ferry	8.65		5,475	250						250		5,475	5,725
Total Conway, Coast and W.	30.09		45,135	550	100					1,000		45,135	46,135
Total Railroads in Horry Co.	60.75		\$357,199	\$4,300	\$2,240					\$7,270		\$357,199	\$364,469
JASPER COUNTY.													
Charleston and Savannah R. R.:													
Roberts	8.63	\$22,633 56	\$105,328	\$418	\$500					\$1,298		\$105,328	\$106,626
Coosawhatchie	14.24		322,302	275	550					2,430		322,302	324,732
Pocotaligo	8.20		185,595	1,900						2,550		185,595	188,145
Total Charleston and Savannah.	31.07		703,225	2,493	1,050					6,298		703,225	709,523
Jefferson Construction Co.:													
Coosawhatchie	17.00	5,000 00	85,070									85,000	85,000
Roberts	7.11	5,000 00	35,550									35,550	35,550
Total Jefferson Constr. Co.	24.11	5,000 00	120,550									120,550	120,550
Florida, Central and Peninsular:													
Roberts	4.11	12,070 00	49,320							50		49,320	49,370
Total F., C. and P. R. R.	4.11	12,000 00	49,320							50		49,320	49,370

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracts in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Carolina Midland R. R.: Roberts	24.53	15,083 60	368,774	660	330	.....	.....	.....	405	.....	.....	1,395	368,774	370,169
Total Carolina Midland R. R....	24.53	15,083 60	368,774	660	330	.....	.....	.....	405	.....	.....	1,395	368,774	370,169
Carolina and Western R. R.: Jasper County	4.50	1,500 00	6,750	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,750	6,750
Total Carolina and Western.....	4.50	1,500 00	6,750	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,750	6,750
Total Railroads in Jasper Co....	88.32	.....	\$1,243,619	\$3,153	\$1,390	.....	.....	\$50	\$3,160	.....	.....	\$7,743	\$1,243,619	\$1,256,362
KERSHAW COUNTY. S. C. and G. R. R. (Camden Br.): DeKalb	9.85	\$10,512 00	\$103,543	\$2,830	.....	.....	.....	.....	\$1,200	.....	.....	\$4,250	\$103,543	\$107,793
Total S. C. and G. (Camden Br.)	9.85	10,512 00	103,543	2,830	220	.....	.....	.....	1,200	.....	.....	4,250	103,543	107,793
S. C. and G. Extension R. R.: Pleasant Hill	6.00	7,512 00	45,072	.....	.....	.....	.....	.....	190	.....	.....	190	45,072	45,992
Flat Rock	11.70	.....	87,890	165	110	.....	.....	.....	215	.....	.....	400	87,890	88,590
Buffalo	4.64	.....	34,856	4,890	.....	.....	.....	.....	.....	.....	.....	4,880	34,856	39,736
Total S. C. and G. Extension...	22.34	.....	167,818	5,945	110	.....	.....	.....	405	.....	.....	5,560	167,818	173,378
South Bound Extension R. R.: DeKalb	1.82	12,000 00	21,840	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,840	21,840
Waterlee	12.59	.....	151,080	2,430	.....	.....	.....	.....	2,260	.....	.....	4,080	151,080	156,760
Total South Bound Extension...	14.41	.....	172,920	2,430	.....	.....	.....	.....	2,260	.....	.....	4,080	172,920	177,000
Chesterfield and Kershaw R. R.: Buffalo	8.11	\$12,000 00	\$97,820	\$900	.....	.....	.....	.....	\$360	.....	.....	\$1,850	\$97,820	\$99,170

DeKalb	13.71				6,900	1,000				8,430				12,070	164,520	176,560
Total Chesterfield and Kershaw.	21.82				7,880	1,800				4,430				13,920	261,840	275,760
Northwestern R. R. of S. C.: DeKalb	5.63	3,000 00			400					250				650	17,070	17,720
Total N. W. R. R. of S. C.....	5.69	3,000 00			400					250				650	17,070	17,720
Total Railroads in Kershaw Co. LANCASTER COUNTY.	74.11				\$13,595	\$1,830				8,535				29,060	723,191	762,251
Lancaster and Chester R. R.: Cane Creek—Graded School	1.25	\$2,500 00													\$3,125	\$3,125
Cane Creek	4.40	2,500 00			1,200					\$50					11,000	11,000
Gills Creek—Graded School .....	.75	2,500 00			1,200					\$25					1,875	3,150
Total Lancaster and Chester.....	6.40	2,500 00			1,200			25		50					16,000	17,275
South Caro. and G. Extension R. R.: Pleasant Hill	11.17	7,512 00			100										83,909	84,199
Flat Rock .....	.69	7,512 00			500					\$30					580	5,783
Gills Creek	6.00	43,072			1,750					50					1,800	46,072
Cane Creek	6.80	49,576								30					300	49,609
Waxhaw	5.30				150	110				155					39,814	40,229
Total S. C. and G. Extension.....	29.76				2,500	220				395					223,557	226,672
Georgia, Caro. and Northern Ry.: Waxhaw	7.49	14,000 00			1,000	245				300					104,860	106,406
Total G., C. and N. Ry.....	7.49	14,000 00			1,000	245				300					104,860	106,406
Total Railroads in Lancaster Co. LAURENS COUNTY.	43.65				\$4,700	\$465				\$635				\$5,935	\$344,417	\$350,352
Georgia, Carolina and Northern Ry.: Jacks	10.40	\$14,000 00			\$550					\$300					\$850	\$146,450
Hunter	12.00	168,000			2,040	\$450				500					2,990	170,990
Cross Hill	8.50				500					300					900	119,800
Total G., C. and N. Ry.....	30.90				3,090	450				1,100					4,840	457,240
Cola., Newberry and Laurens R. R.: Laurens, No. 4	2.50	6,000 00													15,000	15,000
Laurens, No. 6	3.80				6,500					500					22,800	22,800
Laurens, No. 11	1.60				5,500					1,000					9,600	16,600
Hunter, No. 5	3.60				5,500					1,000					6,500	23,100

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Hunter, No. 6	8.40	.....	20,400	100	.....	.....	.....	.....	.....	.....	.....	100	20,400	20,500
Jacks, No. 15.	8.60	.....	21,600	.....	350	.....	.....	.....	.....	.....	.....	350	21,600	21,950
Total C., N. and L. R. R.	18.50	.....	111,000	12,100	350	.....	.....	.....	1,500	.....	.....	13,950	111,000	124,950
Charleston and W. Caro. R. R.:														
Cross Hill	8.54	8,500 00	30,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	30,000	30,000
Waterloo	6.72	8,500 00	57,120	800	.....	.....	.....	.....	300	.....	.....	1,100	57,120	58,220
Dials	11.71	8,000 00	93,680	800	.....	.....	.....	.....	600	.....	.....	1,400	93,680	95,080
Scuffletown	3.12	8,500 00	26,520	400	.....	.....	.....	.....	.....	.....	.....	400	26,520	26,920
Younts	1.55	8,500 00	13,175	400	.....	.....	.....	.....	800	.....	.....	700	13,175	13,875
Laurens	5.67	8,000 00	45,360	.....	.....	.....	.....	.....	.....	.....	.....	.....	45,360	45,360
Laurens	14.31	8,500 00	121,655	6,500	2,000	.....	.....	.....	.....	.....	.....	9,100	121,655	130,755
Total C. and W. C. R. R.	46.62	.....	387,580	8,900	2,000	.....	.....	.....	1,200	.....	.....	12,700	387,580	400,340
Total Railroads in Laurens Co. .	96.02	.....	\$931,180	\$24,150	\$3,400	.....	.....	.....	3,800	.....	.....	31,850	\$931,180	\$962,530
LEE COUNTY.														
Northwestern R. R. of S. C.:														
Mechanicsville	5.76	\$1,000 00	\$5,760	\$250	.....	.....	.....	.....	.....	.....	.....	\$250	\$5,760	\$6,010
Total N. W. R. R. of S. O.	5.75	1,000 00	5,760	250	.....	.....	.....	.....	.....	.....	.....	250	5,760	6,010
Wilmington, Cola. and Aug. R. R.:														
Lynchburg	3.34	20,214 00	67,515	1,800	.....	.....	.....	.....	\$655	.....	.....	1,955	67,515	69,470
St. Charles	6.47	.....	130,785	.....	.....	.....	.....	.....	.....	.....	.....	.....	130,785	130,735
Total W., C. and A. R. R.	9.81	.....	198,300	1,800	.....	.....	.....	.....	655	.....	.....	1,955	198,300	200,255
Man. and Aug. (Lucknow Br.):														
Turkey Creek	2.01	\$3,725 22	\$7,498	\$450	.....	.....	.....	.....	.....	.....	.....	\$450	\$7,498	\$7,938
Mt. Clio	6.89	.....	25,667	800	.....	.....	.....	.....	.....	.....	.....	800	25,667	26,467

Bishopville	7.88				29,168	\$300			\$75	4,105	29,168	33,278
Total M. and A. (Lucknow Br.)	16.73				62,323	330			75	5,355	62,323	67,678
Man. and Aug. (Darlington Br.):												
Lynchburg	.46	9,657	20	4,447							4,447	4,447
Mt. Clio	4.97			48,046					10	2,271	48,046	50,317
St. Charles	4.76			46,016						1,283	46,016	47,299
Total M. and A. (Darlington Br.)	10.19			98,509	2,960	330			10	3,554	98,509	102,063
Carolina, Atlantic and W. R. R.:												
Stokes Bridge	1.30	4,500	00	6,850	1,500					1,500	6,850	7,350
Cypress	3.43			15,435							15,435	15,435
Bishopville	8.88			39,735	2,875					3,060	39,735	42,825
Mechanicsville	4.55			20,475							20,475	20,475
Total C. A. and W. R. R.	18.11			81,465	4,375					4,560	81,465	86,065
Total Railroads in Lee County...	60.60			\$446,337	\$13,625	\$330			\$85	\$15,704	\$446,337	\$462,091
LEXINGTON COUNTY.												
Charlotte, Cola. and AUG. R. R.:												
Congaree	5.20	\$20,224	50	\$105,431	\$440						\$105,431	\$106,241
Lexington	9.10			184,592	660	\$250					184,592	185,982
Bolling Springs	4.50			91,282	200	30					91,282	91,512
Gilbert's Hollow	10.49			212,788	915	440					212,788	214,543
Chinquapin	1.91			38,743	2,205						38,743	41,818
Total C., C. and A. R. R.	31.20			632,896	4,420	630				7,210	632,896	640,096
Cola, Newberry and Laurens R. R.:												
Fork, No. 44	6.50	6,000	00	39,000	250						39,000	39,450
Fork, No. 45	2.00			12,000							12,000	12,000
Saluda, No. 51	1.125			6,750							6,750	6,750
Saluda	1.75			10,500							10,500	10,500
Savannah River, No. 66...	3.50			21,000	250						21,000	21,500
Total C., N. and L. R. R.	14.875			88,250	500	250				950	89,250	90,200
Florida, Cen. and Peninsular R. R.:												
Bull Swamp	5.97	12,000	00	71,640	350	390				1,840	71,640	72,950
Platt Springs	9.32			111,840	400					1,200	111,840	113,040
Congaree	7.07			84,840							84,840	84,840
Total F., C. and P. R. R.	22.36			268,320	750	390				2,540	268,320	270,860

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracts in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Columbia and Greenville R. R.: Broad River	3.75	14,000 00	52,500	220	.....	.....	.....	.....	800	.....	.....	1,020	52,500	53,520
Total Columbia and Greenville..	3.75	14,000 00	52,500	220	.....	.....	.....	.....	800	.....	.....	1,020	52,500	53,520
Seivern and Knoxville R. R.: Chinquapin	11.53	1,800 00	20,754	200	200	.....	.....	.....	80	.....	.....	400	20,754	21,154
Black Creek	8.59	1,800 00	6,492	.....	.....	.....	.....	.....	30	.....	.....	80	6,432	6,492
Total Seivern and Knoxville....	15.12	1,800 00	27,216	200	200	.....	.....	.....	30	.....	.....	430	27,216	27,646
South Bound Extension R. R.: Congaree .....	.98	12,000 00	11,760	150	2,000	\$6,950	\$1,400	\$1,400	4,165	.....	.....	16,065	11,760	27,825
Total South Bound Extension...	.98	12,000 00	11,760	150	2,000	6,950	1,400	1,400	4,165	.....	.....	16,065	11,760	27,825
Carolina Midland R. R.: Congaree	6.84	15,033 60	102,830	.....	440	.....	.....	.....	540	.....	.....	980	102,830	103,810
Platt Springs	4.79	.....	72,011	.....	.....	.....	.....	.....	.....	.....	.....	.....	72,011	72,011
Eoiling Springs	6.73	.....	101,177	350	.....	.....	.....	.....	160	\$100	.....	610	101,177	101,787
Black Creek	7.17	.....	107,791	220	440	.....	.....	.....	160	.....	.....	830	107,791	108,611
Total Carolina Midland R. R....	25.53	.....	383,809	570	880	.....	.....	.....	860	100	.....	2,410	383,809	386,219
Total Railroads in Lexington Co.	113.815	.....	\$1,465,741	\$6,319	\$4,410	\$6,950	\$1,400	\$1,500	\$3,455	\$100	.....	\$30,625	\$1,465,741	\$1,496,366
MARION COUNTY.														
Wilmington, Cola. and Aug. R. R.: Hillsboro	3.47	\$20,214 00	\$70,143	\$1,000	.....	.....	.....	.....	\$430	.....	.....	\$1,430	\$70,143	\$71,573
Reeves	7.84	.....	148,371	2,100	.....	.....	.....	.....	280	.....	.....	2,880	148,371	150,751
Marion	5.75	.....	116,230	5,700	\$325	.....	.....	.....	230	.....	.....	6,753	116,230	122,985
Wahee	7.75	.....	156,658	550	550	.....	.....	.....	705	.....	.....	1,255	156,658	157,913
Total Wil., Cola. and Augusta..	24.31	.....	491,402	8,800	1,875	.....	.....	.....	1,645	.....	.....	11,320	491,402	503,222

Florence Railroad:													
Kirby	3.52	\$25,859 64	\$91,025	\$400								\$988	\$25,009
Wahee	4.16		107,576	1,000								1,000	108,576
Total Florence R. R.	7.68		198,602	1,400								1,988	200,585
Georgetown and Western R. R.:													
Reeves	8.89	7,000 00	60,880	600								600	61,480
Legette	12.62	7,000 00	88,340	1,000	150							1,450	89,790
Brittons Neck	7.39	7,000 00	51,730	1,000								1,000	52,730
Total Georgetown and W. R. R.	28.70	7,000 00	200,950	2,600	150							3,050	203,950
Raleigh and Charleston R. R.:													
Reeves	2.00	1,800 00	3,000	250								750	3,750
Marion	7.00	1,800 00	12,000	1,000								3,875	12,000
Total Raleigh and Charleston ..	9.00	1,800 00	15,000	1,250								4,625	16,250
Marion and Southern R. R.:													
Marion	1.99	3,133 00	6,334										6,334
Wahee .....	.53	3,133 00	1,637										1,637
Wahee	7.20	1,000 00	7,200										7,200
Total Marion and Southern	9.72		15,221										15,221
Bennettsville and Cheraw R. R.:													
Sellers	1.00	2,000 00	2,000	500								500	2,500
Total Bennettsville and Cheraw ..	1.00	2,000 00	2,000	500								500	2,500
Total Railroads in Marion Co.	80.41		\$924,325	\$14,550	\$1,525							\$21,978	\$946,805
MARLBORO COUNTY.													
Marion and Southern R. R.:													
Marlboro County	1.52	\$1,000 00	\$1,520										\$1,520
Total Marion and Southern	1.52	1,000 00	1,520										1,520
Florence R. R. (Latta Branch):													
Brownsville .....	.52	8,064 50	4,198										4,198
Hebron	5.81		46,855	600								1,100	47,955
Red Bluff	2.85		22,984	6,500								6,500	29,484
Total Florence (Latta Br.)	9.18		74,032	7,100								7,600	81,632
South Carolina Pacific Ry.:													
Red Bluff	4.55	12,821 60	58,338	2,500								4,288	62,621
Adamsville	4.14		53,061										53,061
Bennettsville	1.89		24,233	3,000								3,000	27,233
Total S. C. P. Ry.	10.58		135,632	5,500								7,288	142,920

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Cheraw and Dar. (Gibson Br.):														
Red Hill	8.14	12,872 60	104,783	2,530	550				1,345			4,425	104,783	109,208
Hebron .....	.39		7,595										7,595	7,595
Bennettsville	2.21		28,448										28,448	28,448
Adamsville	8.10		104,268	880				\$33	130			1,043	104,263	105,311
Total C. and D. (Gibson Br.)	19.04		245,094	3,410	550			33	1,475			5,498	245,094	250,592
Palmetto Railroad:														
Smithville	10.05	12,000 00	120,600	1,000					75			1,075	120,600	121,675
Total Palmetto R. R.	10.05	12,000 00	120,600	1,000					75			1,075	120,600	121,675
Bennettsville and Cheraw R. R.:														
Smithville	7.00	2,000 00	14,000	500								500	14,000	14,500
Bennettsville	8.00		16,000	3,000	125				500	\$625		4,250	16,000	20,250
Red Hill	11.50		23,000	1,000								1,000	23,000	24,000
Brownsville	8.00		16,000	500	125							625	16,000	16,625
Total Bennettsville and Cheraw	34.50		69,000	5,000	250				500	625		6,375	69,000	75,375
Georgetown and Western R. R.:														
Adamsville	5.54	7,000 00	38,750										38,750	38,750
Red Bluff	10.63	7,000 00	74,410	1,600	85			175	25			1,885	74,410	76,295
Total Georgetown and Western	16.17	7,000 00	113,190	1,600	85			175	25			1,885	113,190	115,075
Total Railroads in Marlboro Co.	101.04		\$759,068	\$23,610	\$986			\$208	\$3,258	\$625	\$1,100	\$29,086	\$759,068	\$788,774
McCORMICK COUNTY.														
Charleston and W. Caro. Ry.:														
Bordeau	3.62	\$8,500 00	\$30,770										\$30,770	\$30,770
Bordeau	9.48	8,000 00	75,840	2,400	2,100			\$500	\$300			\$5,300	75,840	81,140

Mt. Carmel	10.73	8,070 00	55,760	800	.....	300	.....	.....	.....	1,100	56,760	86,860
Plum Branch	9.16	8,600 00	78,115	400	.....	.....	.....	.....	.....	1,400	78,515	78,515
Indian Hill	2.06	8,500 00	17,425	.....	.....	.....	.....	.....	.....	.....	19,425	17,425
Washington	13.31	8,500 00	113,135	800	1,000	.....	800	.....	.....	2,800	113,135	116,765
Total C. and W. C. Ry.	48.37	.....	401,045	4,400	3,100	.....	500	.....	.....	9,400	401,045	410,445
Total R. R. in McCormick Co.	48.37	.....	\$401,045	\$4,400	\$3,100	.....	\$500	.....	.....	\$9,400	\$401,045	\$410,445
NEWBERRY COUNTY.												
Columbia and Greenville R. R.:												
No. 11	2.56	\$14,000 00	\$31,840	\$2200	\$2200	.....	.....	.....	.....	.....	\$36,840	\$36,280
No. 10	8.61	.....	120,540	.....	.....	.....	.....	.....	.....	.....	121,755	121,755
No. 9	2.82	.....	\$1,480	1,320	.....	.....	.....	.....	.....	.....	1,215	1,215
No. 1	6.43	.....	3,680	3,680	440	.....	.....	.....	.....	.....	1,615	39,480
No. 8	3.82	.....	\$3,480	280	.....	.....	.....	.....	.....	.....	41,880	94,860
No. 6	3.53	.....	49,420	.....	.....	.....	.....	.....	.....	.....	53,480	54,060
No. 7	11.01	.....	154,140	750	550	.....	.....	.....	.....	.....	1,675	49,420
Total Cola. and Greenville R. R.	38.78	.....	\$42,920	6,210	1,210	.....	.....	.....	.....	1,000	10,355	553,275
Cola., Newberry and Laurens R. R.:												
Little Mountain, No. 30	2.25	6,000 00	13,500	2,500	150	.....	.....	.....	.....	.....	2,650	16,150
Swinton, No. 19	2.00	.....	12,000	.....	.....	.....	.....	.....	.....	.....	12,000	12,000
Excelsior	3.25	.....	19,500	.....	.....	.....	.....	.....	.....	.....	19,500	19,500
Prosperity, No. 14	3.50	.....	21,000	750	.....	.....	.....	.....	.....	.....	750	21,750
Newberry, No. 1	3.07	.....	18,000	3,000	200	.....	.....	.....	.....	.....	3,500	21,500
Germany, No. 27	1.00	.....	6,000	.....	.....	.....	.....	.....	.....	.....	6,000	6,000
Johnstone, No. 12	3.50	.....	21,000	.....	.....	.....	.....	.....	.....	.....	21,000	21,000
Jalapa, No. 48	6.50	.....	39,000	.....	.....	.....	.....	.....	.....	.....	39,000	39,000
Kinarda, No. 49	4.00	.....	24,000	250	.....	.....	.....	.....	.....	.....	250	24,250
Total C., N. and L. R. R.	29.00	.....	174,000	6,500	350	.....	.....	.....	.....	.....	7,150	181,150
Georgia, Carolina and Northern Ry.:												
No. 1	5.33	14,000 00	74,620	625	450	.....	.....	.....	.....	100	1,485	76,106
Total Ga., Car. and N. Ry.	5.33	14,000 00	74,620	625	450	.....	.....	.....	.....	100	1,485	76,106
Total Railroads in Newberry Co.	73.11	.....	791,540	13,335	2,010	.....	.....	.....	.....	1,100	13,990	810,530
OCONEE COUNTY.												
Atlanta and Charlotte Air Line Ry.:												
Toogaloo	13.48	\$36,078 04	\$496,332	\$1,515	\$550	.....	.....	.....	.....	.....	\$7,420	\$498,752
Wagner	1.11	36,078 04	3,960	.....	.....	.....	.....	.....	.....	.....	250	3,960
Seneca	13.76	36,078 04	496,434	1,250	.....	.....	.....	.....	.....	.....	5,670	502,104
Total A. and C. A. L. Ry.	27.35	36,078 04	986,736	2,765	550	.....	.....	.....	.....	8,750	13,940	1,000,075

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Blue Ridge Ry.:														
Seneca	6.00	5,000 00	30,000	940	275	.....	.....	.....	125	.....	.....	1,840	30,000	31,840
Wagner	13.45	.....	67,250	55	.....	.....	.....	.....	145	.....	.....	200	67,250	67,450
Total Blue Ridge Ry.	19.45	.....	97,250	995	275	.....	.....	.....	270	.....	.....	1,540	97,250	98,790
Total Railroads in Oconee Co.	46.80	.....	\$1,083,985	\$3,760	\$825	.....	.....	.....	\$1,545	.....	\$6,750	\$14,880	\$1,083,985	\$1,098,865
ORANGEBURG COUNTY.														
Branchville and Bowman R. R.:														
Branchville	6.40	\$1,200 00	\$7,680	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$7,680	\$7,680
Bowman	6.60	.....	5,520	100	\$20	.....	.....	.....	\$20	.....	.....	\$160	5,620	5,680
Total Branchville and Bowman.	11.00	.....	13,200	100	20	.....	.....	.....	20	.....	.....	160	13,200	13,360
Carolina Midland R. R.:														
Rocky Grove	1.82	15,083 60	19,844	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,844	19,844
Goodland	4.64	.....	69,756	330	440	.....	.....	.....	200	.....	.....	970	69,756	70,726
Total Carolina Midland R. R.	5.96	.....	89,600	330	440	.....	.....	.....	200	.....	.....	970	89,600	90,570
Florida, Cen. and Peninsular R. R.:														
Willow	8.28	12,000 00	99,360	1,500	.....	.....	.....	50	.....	.....	.....	1,550	99,360	100,910
Goodland .....	.90	.....	10,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,800	10,800
Hebron	5.00	.....	60,000	550	.....	.....	.....	50	.....	.....	.....	800	60,000	60,800
Elizabeth	6.38	.....	78,560	2,060	.....	.....	.....	.....	80	.....	.....	2,000	78,560	78,660
Total F., C. and P. R. R.	20.56	.....	246,720	4,110	.....	.....	.....	100	280	.....	.....	4,440	246,720	251,160
Manchester and Augusta R. R.:														
Orange	7.78	\$16,181 40	\$125,891	.....	.....	.....	.....	.....	\$698	.....	.....	\$693	\$125,891	\$126,584
Orangeburg City	1.87	.....	30,239	\$5,000	.....	.....	.....	.....	683	.....	.....	5,693	30,239	35,932
Zion	5.01	.....	81,069	985	\$1,800	.....	.....	.....	380	.....	\$100	8,165	81,069	84,234

Union	8.68	140,455	985	1,800	688	100	1,028	140,455	142,083
Total Man. and Aug. R. R.	23.34	377,674	6,870	1,800	2,409	100	11,178	377,674	388,553
M. and A. R. R. (Pregnall Br.):									
Elmore	7.13	8,013 50	2,400	400	700		3,500	57,136	60,636
Vance	9.00	72,122	1,100		560		1,650	73,122	73,772
Eutaw	2.81	22,518	800				800	23,518	23,408
Holly Hill	9.12	73,083	1,700	220			1,920	73,083	75,003
Total M. and A. (Pregnall Br.)	28.06	224,859	6,090	620	1,260		7,960	224,859	232,319
M. and A. R. R. (Ferguson Br.):									
Upper St. Johns	5.58	8,013 50	800		30	250	1,080	44,715	45,795
Total M. and A. (Ferguson Br.)	5.58	8,013 50	800		30	250	1,080	44,715	45,795
Orangeburg Railway:									
Orangeburg City	.89	1,500 00	500		100		700	1,335	2,035
Orange	1.46	2,190						2,190	2,190
Limestone	8.90	13,350						13,350	13,350
Elizabeth	6.34	9,510						9,510	9,510
Total Orangeburg Railway	17.59	26,385	500		100		700	26,385	27,085
South Carolina and Ga. R. R.:									
Branchville	4.30	21,600 00			300		300	92,890	93,190
New Hope	10.70	231,120	2,000	5,400	2,450		9,850	231,120	240,970
Orangeburg City	9.00	194,400	550		295		845	194,400	195,245
Orange	1.65	35,640	3,050		1,290		4,330	35,640	39,970
Total S. C. and G. R. R.	10.21	220,538	135	355	1,580		1,070	220,538	221,608
Total R. R. in Orangeburg Co.	35.86	774,576	5,735	5,755	4,905		15,395	774,576	790,971
PICKENS COUNTY.									
Atlanta and Charlotte Air Line Ry.:									
Central	11.16	\$36,078 04	\$1,330	\$550	\$700		\$2,580	\$402,631	\$405,211
Liberty	7.11	256,515	1,300		480		1,780	256,515	258,295
Easley	8.85	319,290	750		875		1,125	319,290	320,415
Total Atlanta and Char. Air Line	27.12	978,438	3,380	550	1,555		5,485	978,438	983,921
Pickens Railroad:									
Pickens	5.55	1,500 00	1,000		50	300	1,450	8,325	9,775
Easley	2.50	8,750						8,750	8,750

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Liberty	1.25	.....	1,875	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,875	1,875
Total Pickens Railroad.....	9.30	.....	13,950	1,000	.....	.....	.....	100	50	300	.....	1,450	13,950	15,400
Total Railroads in Pickens Co.....	36.42	.....	\$992,386	\$4,380	\$550	.....	.....	\$100	\$1,605	\$300	.....	\$6,985	\$992,086	\$998,321
RICHLAND COUNTY.														
Charlotte, Cola. and Aug. R. R.:														
Upper	3.61	21,043 20	75,966	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$75,966	\$75,966
Lower	5.90	21,043 20	124,155	530	220	.....	.....	.....	\$635	.....	.....	\$1,490	124,155	124,685
Center	5.90	21,043 21	124,155	.....	.....	.....	.....	.....	425	.....	.....	.....	124,155	124,580
City of Columbia.....	3.25	21,013 20	68,360	.....	880	\$22,275	.....	.....	23,625	.....	.....	46,780	68,360	115,170
Columbia	1.55	21,043 20	32,617	.....	.....	.....	.....	.....	.....	.....	.....	.....	32,617	32,617
Columbia	2.00	20,281 80	40,570	.....	.....	.....	.....	.....	.....	.....	.....	.....	40,570	40,570
Total C., C. and A. R.	22.21	.....	465,853	520	1,100	22,275	.....	.....	24,735	.....	55	48,685	465,853	514,538
Columbia and Greenville R. R.:														
City of Columbia.....	1.86	14,241 60	26,486	.....	.....	.....	.....	.....	1,185	.....	.....	1,185	26,486	27,671
Columbia	1.19	.....	13,948	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,948	13,948
Upper	12.43	.....	177,023	250	440	.....	.....	.....	440	.....	.....	1,180	177,023	178,136
Total Cola. and Greenville R. R.	15.48	.....	220,460	250	440	.....	.....	.....	1,625	.....	.....	2,315	220,460	222,775
South Carolina and Georgia R. R.:														
Lower	23.34	\$21,600 00	\$504,144	\$1,100	\$220	.....	.....	.....	\$250	.....	.....	\$1,600	\$504,144	\$505,744
Columbia	2.38	.....	51,405	.....	1,000	.....	.....	.....	1,280	.....	.....	2,280	51,405	53,688
City of Columbia.....	1.13	.....	24,408	7,700	.....	.....	.....	.....	20,380	2,200	.....	30,280	24,408	54,688
Total S. C. and G. R. R.	26.85	.....	579,960	\$ 8,800	1,220	.....	.....	.....	21,940	2,200	.....	34,160	579,960	614,120
S. C. and G. (Camden Br.):														
Lower	5.25	10,512 00	55,188	165	.....	.....	.....	.....	625	.....	.....	700	55,188	55,978

Total S. C. and G. (Camden Br.)		5.25	10,512 00	55,188	165							625				700	55,188	55,978
Cola, Newberry and Laurens R. R.:																		
Fork, No. 23		2.00	6,000 00	12,000													12,000	12,000
Fork, No. 28		3.00		18,000								50				800	18,000	18,800
Fork, No. 21		3.90		23,400	250											230	23,400	23,650
Fork, No. 27		2.475		14,850													14,850	14,850
City of Columbia		1.25		7,500								500				1,200	7,500	8,700
Total O. N. and L. R. R.		12.625		75,750	250							550				1,750	75,750	77,500
Wilmington, Cola. and Aug. R. R.:																		
City of Columbia		1.30	30,214 00	26,278	7,500							1,200				8,700	26,278	35,088
Lower		2.39		48,311													48,311	48,311
Total W. C. and A. R.		22.57		486,230	1,900							1,460				3,970	486,230	490,200
South Bound Extension R. R.:																		
Center		26.26		630,819	9,800							2,720				10	630,819	643,549
City of Columbia		11.08	12,000 00	182,960	40												182,960	183,000
Columbia, No. 2		2.17		26,040	21,210											49,210	26,040	76,250
Columbia, No. 4		6.51		78,120	85							750				835	78,120	78,955
Total South Bound Exten. R. R.		1.07		12,840													12,840	12,840
Union Station Co.:		20.83		249,960	21,335							750				50,065	249,960	300,045
City of Columbia																		
Total Railroads in Richland Co.		129.505		\$2,177,990	\$100,920							\$52,945				\$210,515	\$2,177,990	\$2,388,505
SALUDA COUNTY.																		
Charlotte, Cola. and Aug. R. R.:																		
Norris		10.65	\$20,254 80	\$216,033	\$890							\$790				\$2,100	\$216,033	\$218,133
Mobley		3.95		80,125	500							20				520	80,125	80,645
Total C., O. and A. R. R.		14.60		296,158	1,390							900				2,620	296,158	298,778
Augusta Northern Railway:																		
Saluda County		11.20	2,000 00	22,400	800											1,800	22,400	23,700
Total Augusta Northern Ry.		11.20	2,000 00	22,400	800											1,800	22,400	23,700
Total Railroads in Saluda Co.		25.80		\$318,558	\$2,180							\$900				\$3,920	\$318,558	\$322,478
SPARTANBURG COUNTY.																		
Car., Clinch. and O. Ry. of S. C.:																		
Cherokee		9.128	\$20,000 00	\$182,560	\$1,950							\$700				\$4,240	\$182,560	\$186,800

TABLE NO. 8.-ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Spartanburg	5.915	.....	118,800	.....	.....	.....	.....	.....	.....	.....	1,030	1,030	118,800	119,830
City of Spartanburg	1.420	.....	23,400	110	300	.....	.....	.....	3,600	.....	14,560	18,470	23,400	46,870
Total C., C. and O. Ry. of S. C.	16.463	.....	322,260	2,060	600	.....	100	.....	4,200	.....	16,860	23,760	329,260	333,060
Atlanta and Charlotte A. L. Ry.:														
Beech Springs	14.99	36,078 04	540,810	1,540	550	.....	.....	.....	415	.....	.....	2,805	540,810	543,615
Spartanburg	13.82	36,078 34	498,598	39,356	2,800	.....	.....	.....	5,625	.....	.....	47,820	498,598	546,418
Total A. and C. A. L. Ry.	28.81	36,078 34	1,039,408	40,935	3,350	.....	.....	.....	6,040	.....	.....	50,625	1,089,408	1,089,753
Asheville and Spartanburg R. R.:														
Spartanburg	2.43	18,448 32	44,829	.....	.....	.....	.....	.....	.....	.....	1,700	1,700	44,829	46,529
Beech Springs	7.20	.....	182,828	.....	220	.....	.....	.....	100	.....	.....	820	182,828	183,148
Campobello	13.76	.....	233,849	1,880	.....	.....	.....	.....	750	.....	.....	2,035	233,849	236,454
Total A. and S. R. R.	23.39	.....	431,506	1,880	220	.....	.....	.....	850	.....	1,700	4,635	431,506	436,161
Spartanburg, U. and C. E. R.:														
Pacolet	4.98	\$14,240 64	\$70,918	\$1,060	.....	.....	.....	.....	\$240	.....	.....	\$1,820	\$70,918	\$72,238
Spartanburg	8.14	.....	115,919	25,330	.....	.....	.....	.....	380	\$1,270	.....	26,960	115,919	142,899
Total S., U. and C. E. R.	13.12	.....	186,837	26,410	.....	.....	.....	.....	620	1,270	.....	28,800	186,837	215,187
Charleston and W. C. Ry.:														
Woodruff	8.65	8,500 00	73,525	500	800	.....	.....	.....	50	.....	.....	1,850	73,525	74,875
Walnut Grove	7.14	.....	60,690	400	.....	.....	.....	.....	300	.....	.....	700	60,690	61,890
Reidville	5.56	.....	47,260	700	500	.....	.....	.....	300	.....	.....	1,600	47,260	48,760
Spartanburg	3.41	.....	23,955	6,500	200	.....	.....	.....	650	.....	.....	7,350	23,955	36,335
Gross Anchor	2.07	.....	17,565	700	.....	.....	.....	.....	.....	.....	.....	700	17,565	18,295
Total C. and W. C. Ry.	26.83	.....	238,055	8,900	1,600	.....	.....	.....	1,300	.....	.....	11,600	238,055	289,655

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Providence (Branch)	4.88	1,000 00	4,880	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,880	4,880
Rafing Creek	6.66	3,000 00	19,980	300	200	.....	.....	.....	.....	.....	.....	500	19,980	20,480
Total N. W. R. R. of S. C.	33.04	.....	88,460	700	300	.....	.....	.....	.....	.....	.....	1,000	88,460	90,460
Sumter and Wateree R. R.:														
Manchester	7.60	7,512 00	57,091	275	.....	.....	.....	.....	.....	.....	.....	275	57,091	57,366
Privateer	4.00	.....	30,048	550	.....	.....	.....	.....	.....	.....	.....	550	30,048	30,598
Sumter	4.21	.....	31,626	3,080	375	.....	.....	.....	500	.....	.....	3,965	31,626	35,581
Total Sumter and Wateree R. R. .	15.81	.....	118,765	3,905	375	.....	.....	.....	500	.....	.....	4,780	118,765	123,545
Carolina, Atlantic and Western Ry.:														
Providence	8.01	4,500 00	36,045	.....	.....	.....	.....	.....	.....	.....	.....	.....	36,045	36,045
Sumter	3.38	.....	15,210	2,825	.....	.....	.....	.....	.....	.....	.....	2,925	15,210	18,135
Total C. A. and W. Ry.	11.39	.....	51,255	2,825	.....	.....	.....	.....	.....	.....	.....	2,925	51,255	54,180
Total Railroads in Sumter Co. .	140.21	.....	\$1,450,087	\$25,035	\$5,335	.....	.....	.....	\$5,449	.....	.....	\$85,919	\$1,450,087	\$1,486,006
UNION COUNTY.														
Ga. Caro. and Northern Ry.:														
Fish Dam	11.00	\$14,000 00	\$154,000	\$1,885	.....	.....	.....	.....	\$1,500	.....	.....	\$3,385	\$154,000	\$157,385
Sanctuc	2.97	.....	41,580	300	.....	.....	.....	.....	300	.....	.....	600	41,580	42,180
Total G. C. and N. Ry.	13.97	.....	195,580	2,185	.....	.....	.....	.....	1,800	.....	.....	3,985	195,580	199,575
Lockhart Railroad:														
Jonesville	1.27	2,133 00	2,713	275	.....	.....	.....	.....	.....	.....	.....	275	2,713	2,988
Pineknay	12.55	.....	26,807	220	110	.....	.....	.....	.....	.....	.....	450	26,807	27,257
Total Lockhart Railroad.....	13.82	.....	29,520	495	110	.....	.....	.....	.....	.....	.....	755	29,520	30,275

Union and Glenn Springs R. R. Union County	19.26	2,000 00	38,400	2,500	150	.....	400	900	.....	600	4,550	38,400	42,950
Total U. and G. S. R. R.....	19.30	2,000 00	38,400	2,500	150	.....	400	900	.....	600	4,550	38,400	42,950
Spartanburg, U. and C. R. R.:													
No. 7	9.06	14,240 64	129,020	227	.....	.....	.....	580	80	.....	870	129,020	129,860
No. 6	7.57	.....	107,892	440	.....	.....	.....	185	.....	.....	625	107,892	108,427
No. 5	8.51	.....	121,188	3,800	220	.....	.....	550	.....	.....	4,070	121,188	126,258
No. 1	10.05	.....	143,118	380	110	.....	.....	295	.....	.....	738	143,118	144,853
Total S., U. and C. R. R.....	35.19	.....	501,128	4,200	380	.....	.....	1,560	80	.....	6,280	501,128	507,388
Total Railroads in Union Co....	82.18	.....	\$764,628	\$9,480	\$590	.....	\$400	\$4,410	\$80	\$600	\$15,560	\$764,628	\$780,188
WILLIAMSBURG COUNTY.													
Paroda Railroad:													
Sumter	2.26	\$1,000 00	\$2,200	.....	.....	.....	.....	.....	.....	.....	.....	\$2,200	\$2,200
Total Paroda Railroad	2.26	1,000 00	2,200	.....	.....	.....	.....	.....	.....	.....	.....	2,200	2,200
Northeastern Railroad:													
Penn	2.90	20,000 00	84,100	990	.....	.....	.....	.....	.....	.....	\$990	84,100	85,090
Laws	11.06	.....	330,740	1,700	1,100	.....	.....	\$1,716	.....	.....	4,576	330,740	335,316
Kinzree	2.02	.....	53,530	3,990	890	.....	.....	665	.....	.....	5,505	53,530	64,035
Kins	4.00	.....	118,610	.....	.....	.....	.....	.....	.....	.....	.....	118,610	118,610
Bridge	7.19	.....	208,510	990	550	.....	.....	814	.....	.....	2,354	208,510	210,864
Total Northeastern Railroad.....	27.26	.....	700,540	7,700	2,630	.....	.....	3,195	.....	.....	13,425	700,540	803,965
Central Railroad of S. C.:													
Laws	4.07	12,872 60	52,301	.....	.....	.....	.....	100	.....	.....	100	52,301	52,401
Hope	7.34	12,872 60	94,485	825	.....	.....	.....	683	.....	.....	1,518	94,485	96,003
Total Central R. R. of S. C.	11.41	12,872 60	146,876	825	.....	.....	.....	783	.....	.....	1,618	146,876	148,494
Georgetown and Western R. R.:													
Johnson	19.82	7,000 00	89,740	1,150	.....	.....	.....	.....	.....	.....	1,150	89,740	90,890
Wingo	13.56	7,000 00	94,800	270	.....	.....	.....	200	.....	.....	.....	94,800	94,900
Williamsburg County	13.192	5,000 00	80,960	1,100	250	.....	.....	.....	.....	.....	1,360	80,960	82,310
Total Georgetown and W. R. R.	44.512	.....	275,270	2,450	250	.....	.....	200	.....	.....	2,900	275,200	278,100
Total R. R. in Williamsburg Co.	85.442	.....	\$1,214,876	\$10,975	\$2,780	.....	.....	4,188	.....	.....	17,943	\$1,214,876	\$1,232,819
YORK COUNTY.													
Charlotte, Cola. and Aug. R. R.:													
Fort Mill	8.77	\$21,048 20	\$34,549	\$1,210	\$440	.....	.....	\$485	.....	.....	\$2,135	\$34,549	\$106,684

TABLE NO. 2.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Ebenezer	8.95	.....	83,121	.....	.....	.....	.....	.....	30	.....	.....	80	83,121	83,121
Catawba	8.70	.....	77,899	.....	.....	.....	.....	.....	185	.....	.....	13,285	77,899	91,144
Bethesda	6.18	.....	130,046	500	440	.....	.....	.....	810	.....	.....	1,250	130,046	131,296
Total C., C. and A. R. R.	22.60	.....	475,575	14,810	890	.....	.....	.....	1,010	.....	.....	16,700	475,575	492,275
S. C. and G. Extension R. R.:														
York	12.50	7,512 00	93,900	1,495	110	.....	.....	.....	400	.....	.....	2,068	93,900	95,965
Ebenezer	8.20	.....	61,599	.....	.....	.....	.....	.....	.....	.....	.....	.....	61,599	61,599
Broad River	11.70	.....	87,800	730	110	.....	.....	.....	205	.....	.....	1,045	87,800	88,845
Catawba	11.10	.....	83,833	630	500	.....	.....	.....	1,060	.....	.....	2,190	83,833	85,563
Total S. C. and G. Exten. R. R.	43.50	.....	326,772	2,855	720	.....	.....	.....	1,715	.....	.....	5,290	326,772	332,062
Georgia, Caro. and Northern Ry.:														
Catawba	7.94	14,000 00	111,160	800	.....	.....	.....	.....	960	.....	.....	1,750	111,160	112,910
Total G., C. and N. Ry.	7.94	14,000 00	111,160	800	.....	.....	.....	.....	960	.....	.....	1,750	111,160	112,910
Carolina and Northwestern Ry.:														
Bethesda	9.00	\$3,000 00	\$27,000	\$300	\$650	.....	.....	.....	.....	.....	.....	\$950	\$27,000	\$27,950
York	8.40	.....	25,920	2,400	.....	.....	.....	.....	.....	.....	.....	3,950	25,920	29,160
Kings Mountain	9.85	.....	29,550	1,075	.....	.....	.....	.....	.....	.....	.....	1,075	29,550	30,625
Total Caro. and N. W. Ry.	27.25	.....	81,750	3,775	650	.....	.....	.....	.....	.....	.....	5,975	81,750	87,725
Catawba Valley Ry.:														
Catawba	1.59	3,000 00	4,770	250	.....	.....	.....	.....	50	.....	.....	800	4,770	5,070
Total Catawba Valley Ry.	1.59	3,000 00	4,770	250	.....	.....	.....	.....	50	.....	.....	800	4,770	5,070
Total Railroads in York Co.	102.88	.....	\$1,000,027	\$22,490	\$2,250	.....	.....	.....	\$4,475	\$900	.....	\$30,015	\$1,000,027	\$1,030,042
Total Railroads in South Caro.	3755.764	.....	45,767,232	\$968,074	\$325,626	\$57,150	\$1,900	\$75,008	\$390,037	\$173,220	\$154,176	\$2147,092	45,767,252	47,914,344

TABLE NO 9.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.

Railroad Property by Counties.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks	Total Value of All Railroad Property.
	Tracks in South Carolina.													
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Abbeville	70.96		\$763,116	\$10,747	\$1,515	\$5,750	\$300	\$3,025	\$4,793	\$875	\$550	\$27,055	\$763,116	\$790,171
Aiken	129.96		1,633,669	21,910	2,690		23,900	23,900	13,010			62,310	1,633,669	1,636,979
Anderson	98.43		1,066,070	56,235	2,170			200	9,540			18,145	1,066,070	1,181,215
Bamberg	66.22		871,209	7,820	1,770			100	4,825			14,015	871,209	885,224
Bartholomew	135.50		877,223	23,690	4,770			50	8,774	1,390	175	88,750	1,877,823	1,915,962
Beaufort	51.56		419,062	6,940	2,800			4,700	1,870		105	30,810	419,062	449,872
Berkeley	87.56		1,661,160	6,455	3,800				5,109		105	15,469	1,664,160	1,679,669
Calhoun	33.74		585,361	4,180	1,650				1,718		25	7,673	585,361	602,034
Charleston	139.02		1,538,906	145,508	210,270			8,000	63,250	126,835	100,050	661,913	1,538,906	2,920,821
Chester	47.564		1,057,167	7,280	680				1,505		8,900	13,245	1,057,167	1,070,612
Chesterfield	102.46		1,007,192	17,438	1,565			196	6,065			25,098	1,007,192	1,032,288
Cherokee	115.93		819,041	17,710	3,140	3,200			9,479	175	1,400	35,299	819,041	834,340
Clarendon	84.27		538,849	9,140	940				3,015		566	18,065	538,849	551,444
Colleton	92.08		832,544	6,745	695				9,895			11,082	832,544	843,608
Darlington	116.33		710,304	34,890	1,500			500	7,870			44,950	710,304	864,454
Dillon	80.74		740,152	13,150	1,500			235	2,868	225		16,801	740,152	769,833
Dorchester	42.07		358,862	6,135	835				2,860			7,350	358,862	375,942
Edgewood	27.62		336,785	6,040	1,440				1,110			7,680	336,785	344,375
Fairfield	61.23		1,038,929	6,345	2,400				4,063		165	13,066	1,038,929	1,101,994
Florence	113.86		1,800,393	39,305	5,005			27,900	36,063			111,273	1,800,393	1,911,586
Georgetown	32.186		139,895	6,100	5,400	5,250		1,175	9,506	12,000		89,430	139,895	228,326
Greenville	100.23		1,444,564	54,500	10,000	13,500		3,020	21,965		1,060	101,675	1,444,564	1,546,239
Greenwood	100.68		1,173,747	23,565	2,865				10,525	100		37,255	1,173,747	1,211,002
Hampton	86.83		905,166	6,440	1,270			300	3,465			11,495	905,166	916,661
Horry	60.75		357,199	4,300	2,240				730			7,270	357,199	364,469
Jasper	88.32		1,245,619	3,133	1,380			50	8,160			7,743	1,245,619	1,253,362
Kershaw	74.11		723,191	18,695	1,980				6,635			29,060	723,191	752,251
Lancaster	43.65		844,417	4,700	3,400	25		50	3,900			6,895	844,417	850,362
Laurens	96.02		981,180	24,150	3,400				3,800		85	31,850	981,180	992,570
Lee	60.60		446,837	13,625	530			281	1,183			15,704	446,837	462,591
Lexington	113.885		1,465,741	6,810	4,410	6,950		1,500	9,455	100		30,625	1,465,741	1,496,366
Marion	80.41		924,825	14,560	1,525	200			4,428	475		21,978	924,825	946,806
Marlboro	101.04		759,088	23,610	885			708	2,760	625	1,100	29,686	759,088	788,774

TABLE NO. 9.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION
FOR THE YEAR 1913.—Con.

Counties.	Tracts in South Carolina.												
	Miles of Main Trunks.	Value Per Mile.	Total Value of Trunks.	Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Trunks.
McCormick	49.39		\$401,045	\$4,400	\$3,100			\$500	\$1,407			\$8,400	\$401,045
Newberry	73.11		791,547	13,335	2,010				2,245		\$1,107	18,990	791,540
Oconee	46.80		1,083,985	3,760	825				1,645		8,750	14,880	1,083,985
Orangeburg	147.95		1,797,729	24,535	8,635			220	9,144		350	42,884	1,797,729
Pickens	36.22		992,886	4,390	550			100	1,605			6,835	992,886
Richland	120.503		2,177,990	100,620	5,710	\$22,273		700	52,945	23,200	66	210,513	2,177,990
Saluda	25.80		318,558	2,180	940				800			3,920	318,558
Spartanburg	126.633		2,486,116	91,635	5,670		\$100	200	23,215	1,270	18,530	143,620	2,486,116
Sumter	140.21		1,450,067	25,075	5,835			100	5,447			\$5,919	1,450,067
Union	82.18		764,628	9,480	590			400	4,410	80	000	15,560	764,628
Williamsburg	55.44		1,214,876	10,975	2,780				4,198			17,943	1,214,876
York	102.88		1,000,027	22,490	2,250				4,475	800		30,015	1,000,027
Totals.....	3,785.764		\$45,767,252	\$906,074	\$325,026	\$57,150	\$1,800	\$79,000	\$380,037	\$173,220	\$154,176	\$2,147,092	\$45,767,252
													\$47,014,314

TABLE NO. 10.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY RAILROADS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.

Railroad Property by Systems.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
Atlantic Coast Line System:														
Ashley River R. R.	8.79	\$22,633.56	\$85,781	\$330	655				\$1,200		\$15,000	\$2,245	\$85,781	\$89,026
Central R. R. of S. C.	40.20	12,872.60	517,478	5,675	1,100				2,903			9,680	517,478	527,158
Charleston and Savannah R. R.	85.64	22,633.56	1,933,338	9,228	4,495			33	10,922			24,045	1,933,338	1,957,383
Char. and Sav. (Spur Tracks)	33.09	536.83	17,768						500			500	17,768	18,266
Char. and Sav. (Youngs Island Br.)	5.69	8,064.53	45,887	1,270					1,900			3,170	45,887	49,057
Charleston and W. Caro. Ry.	117.09	8,500.00	995,265											
Charleston and W. Caro. Ry.	203.35	8,000.00	1,628,400	75,390	15,700			\$5,200	10,940			122,190	2,623,663	2,745,855
Cheraw and Darlington R. R.	39.82	11,269.90	443,132	13,800	500				1,910			16,210	443,132	459,342
Cheraw and Darlington (Gibson Br.)	35.95	12,872.60	462,770	7,710	850				5,450			14,043	462,770	476,813
Cheraw and Darlington (Salisbury Br.)	10.75	11,269.90	121,151	500	380				473			1,303	121,151	122,454
Conway, Coast and Western R. R.	80.09	1,560.00	45,135	550	106				360			1,000	45,135	46,135
Florence Railroad	25.03	25,859.64	647,956	9,200	400				1,916			11,516	647,956	659,472
Florence R. R. (Latta Br.)	19.78	8,064.50	159,516	8,030	275				1,063			9,353	159,516	168,874
Green Pond, Walterboro and B. R. R.	14.05	4,114.62	41,332	1,830	176				410		440	2,856	157,063	159,911
Hartsville Railroad	99.00	16,181.40	1,601,958	18,800	5,320				8,250			7,200	41,352	48,552
Manchester and Augusta R. R.	37.64	9,667.20	363,872	6,800	730			66	426		125	7,832	363,872	371,704
M. and A. R. R. (Darlington Br.)	16.73	3,725.22	62,323	4,750	200				330		75	6,335	62,323	67,678
M. and A. R. R. (Lucknow Br.)	40.85	8,013.50	327,351	6,990	1,890				1,520			9,800	327,351	337,251
M. and A. R. R. (Pregnall Br.)	5.53	8,013.50	44,715	800					30		250	1,080	44,715	45,795
M. and A. R. R. (Ferguson Br.)	50.83	29,000.00												
Northeastern R. R. (double track)	51.39	29,000.00												
Northeastern R. R.	10.58	12,821.60	135,652	5,500					17,330	58,500	20,255	184,708	2,949,890	3,134,588
South Carolina Pacific R. R.	23.90	8,697.02	207,116	3,360	200				633			7,283	135,652	142,935
Walterboro and Western R. R.	111.76	20,214.00	2,250,116	58,500	14,065				637		126	4,373	87,969	92,362
W. C. and A. R. R. (double track)	12.23	34,200.00	418,266											
W. C. and A. R. R. (Conway Br.)	25.22	8,013.50	202,100	3,750	1,700				36,805		10	136,880	2,677,352	2,814,262
Total A. C. L. System	1,159.13		\$15,750,623	\$321,856	\$61,436			\$32,799	\$100,678	\$58,500	\$37,391	\$621,000	\$15,750,623	\$16,351,138

TABLE NO. 10.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY RAILROADS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

Railroad Property by Systems.														
Tracks in South Carolina.			Total Value of Tracks.	Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.												
Seaboard Air Line System:														
Caro., Atlantic and Western R. R.	121.64	\$4,500 00	\$547,380	\$30,770	\$535	...	...	\$1,290	\$3,150	\$25	...	\$35,820	\$547,380	\$589,200
Catawba Valley Railroad	21.43	3,000 00	64,260	4,206	100	...	...	...	810	...	...	5,116	64,260	69,406
Chesterfield and Kershaw R. R.	54.91	12,000 00	688,920	13,710	3,735	...	...	...	8,508	375	...	25,951	688,920	734,871
Georgia, Carolina and N. Ry.	135.71	14,000 00	1,899,940	25,582	3,495	\$5,750	\$300	2,900	13,423	375	\$550	32,273	1,899,940	1,932,215
Georgetown and Western R. R.	157.53	7,000 00	1,101,310	73,850	4,785	5,250	...	9,650	11,630	750	100	106,015	1,101,310	1,207,325
Georgetown and Western R. R.	36.177	5,000 00	180,885	5,100	1,250	...	...	...	5,700	12,000	...	24,060	180,885	204,935
Florida, Central and P. R. R.	103.65	12,000 00	1,243,800	9,260	1,915	...	...	500	5,705	1,200	175	18,755	1,243,800	1,262,555
Jefferson Construction Co.	88.78	5,000 00	443,900	6,000	...	...	...	...	850	...	...	6,070	443,900	449,900
Palmetto Railroad	11.30	12,000 00	135,600	2,990	4,000	6,950	1,400	1,400	7,165	26,000	...	3,840	135,600	149,440
South Bound Extension R. R.	36.22	12,000 00	434,640	23,915	4,000	...	...	...	7,165	26,000	...	70,780	434,640	505,470
Total Seaboard Air Line System.	767.147	...	\$6,710,665	\$195,333	\$19,865	\$17,950	\$1,700	\$15,640	\$56,039	\$40,350	\$325	\$345,652	\$6,710,665	\$7,059,317
Southern Railway System:														
Atlanta and Charlotte A. L. Ry.	59.58	\$36,078 04	4,519,135	\$69,580	\$10,660	...	...	...	\$25,000	...	\$14,000	\$119,300	4,519,135	\$4,638,435
A. and Char. A. L. Ry (double track).	65.68	28,078 04	1,844,760	1,880	220	...	...	...	555	...	1,700	4,655	1,844,760	1,846,375
Asheville and Spartanburg R. R.	24.00	18,448 32	442,760	25,855	775	...	...	...	1,780	...	...	28,860	442,760	471,620
Blue Ridge Railway	44.00	5,000 00	290,000	25,855	775	...	...	...	1,780	...	...	6,580	290,000	296,580
Carolina and Cumberland Gap R. R.	23.57	3,600 00	84,832	6,460	...	...	...	...	120	...	...	6,580	84,832	91,432
Carolina Midland R. R.	128.59	15,033 60	1,933,171	8,790	3,190	...	...	...	4,240	\$260	...	16,480	1,933,171	1,949,651
Caro. Mid. R. R. (Sevier Br.)	7.94	2,136 00	16,960	600	...	...	...	...	220	...	...	820	16,960	17,780
Charlotte, Colo. and Augusta R. R.	96.40	21,043 20	2,023,564	...	...	...	...	...	36,060	...	220	107,300	2,023,564	2,130,864
Charlotte, Colo. and Augusta R. R.	82.35	20,284 80	1,670,453	...	...	...	...	...	7,970	...	1,000	40,065	1,670,453	1,718,423
Columbia and Greenville R. R.	110.32	14,000 00	1,631,280	...	...	...	...	...	220	...	...	2,200	1,631,280	1,633,480
Columbia and Greenville R. R.	25.23	14,241 60	360,023	26,470	4,635	...	...	...	7,970	...	...	2,200	360,023	367,993
Cola. and Greenville (Abbeville Br.)	11.58	5,913 60	68,479	2,070	...	...	...	...	150	...	...	755	68,479	69,234
Lockhart Railroad	13.82	2,136 00	29,520	465	110	...	...	...	30	...	...	960	29,520	30,480
Selma and Knoxville R. R.	17.44	1,800 00	31,392	700	200	...	...	...	80	...	...	880	31,392	32,272
South Carolina and Georgia R. R.	203.60	21,600 00	4,397,760	62,080	210,100	...	...	...	58,055	69,785	79,800	504,590	4,397,760	4,902,580
S. C. and G. R. R. (Camden Br.)	87.10	10,512 00	989,995	3,745	620	...	...	...	8,050	...	...	7,415	989,995	998,410
S. C. and G. R. R. (Extension)	117.75	7,512 00	884,538	11,560	1,160	...	...	...	3,235	...	...	15,065	884,538	900,493

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918, BY COUNTIES AND TOWNSHIPS.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Abbeville	Due West Water, Light and Power Co.: Due West	\$3,000	\$16,230
	Savannah River Power Co.: Abbeville	4,450	
	Lowndesville	6,000	
	Smithville	2,780	
	Total	\$13,230	
	Total Abbeville County.....		
Aiken	Carolina Light and Power Co.: District No. 1.....	\$13,005	\$39,787
	District Nos. 22 and 26.....	43,540	
	Total	\$56,545	
	Georgia-Carolina Power Co.: North Augusta, Town	\$7,075	
	Schultz, No. 66.....	2,256	
	Schultz, No. 49.....	3,236	
	Langley	5,932	
	Gregg	1,593	
	Total	\$20,142	
	North Augusta Water and Gas Co.: Schultz	\$12,100	
	Total Aiken County.....		
Anderson	Anderson City Gas Co.: Anderson City	\$19,350	
	Belton Power Co.: Belton School District.....	17,055	
	Calhoun School District.....	2,510	
	Oak Grove School District.....	2,355	
	College School District.....	3,040	
	Friendship School District.....	11,225	
	Total	\$36,185	
	Pendleton Electric Light Co.: Pendleton	\$3,000	
	Savannah River Power Co.: Anderson City	2,900	
	Corner	112,480	
	Total	\$115,730	
	Southern Power Co.: Anderson City	\$1,115	
	Centerville	2,975	
	Varrenes	425	
	Broadway	10,550	
	Belton	3,400	
	Honea Path	850	
	Total	\$18,815	
	Southern Public Utilities Co.: Anderson, No. 17.....	\$44,330	
	Centerville, No. 17.....	3,008	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Anderson.—Con. ..	Fork	24,640	
	Pendleton	119,559	
	Total	\$191,537	
	Iva Lighting System.....	\$3,000	
	West Pelzer Public Service Co.:		
	West Pelzer, No. 8.....	\$670	
	Total Anderson County.....		\$388,287
Bamberg	Edisto Public Service Co.:		
	Denmark, Town	\$10,125	
	Total Bamberg County.....		\$10,125
Charleston	Charleston Consolidated Ry. and Lighting Co.....	\$13,025	
	Charleston-Edison Light and Power Co.....	187,475	
	Charleston Gas Light Co.....	548,085	
	Total	\$748,685	
	North Charleston Water and Light Corporation:		
	Goose Creek	\$5,160	
	Total Charleston County.....		\$753,845
Cherokee	Great Falls Power Co.:		
	Cherokee, No. 4.....	\$444,242	
	Gowdeville, No. 20.....	114,248	
	Drayton, No. 17.....	500	
	Total	\$558,990	
	South Caro. Light, Power and Railways Co.:		
	Gaffney, City	\$13,296	
	Limestone, No. 10.....	12,415	
	Limestone, No. 12.....	74,890	
	Limestone, No. 13.....	5,990	
	Morgan, No. 23.....	4,835	
	Morgan, No. 26.....	2,415	
	Cherokee, No. 6.....	268,747	
	Cherokee, No. 9.....	1,210	
	Total	\$378,287	
	Southern Power Co.:		
	Cherokee, No. 8.....	\$13,810	
	Draytonville, No. 17.....	2,125	
	Gowdeville, No. 20.....	1,485	
	Limestone	9,030	
	Limestone, No. 28.....	1,780	
	White Plains, No. 26.....	1,780	
	Morgan, No. 26.....	2,355	
	Total	\$32,345	
	Total Cherokee County.....		\$900,632
Chester	Great Falls Power Co.:		
	Great Falls, No. 23.....	\$316,490	
	Lockhart Power Co.:		
	Baton Rouge	42,673	
	Southern Power Co.:		
	Baton Rouge, No. 5.....	19,120	
	Blackstock, No. 7.....	5,100	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
	Chester, No. 1.....	13,055	
	Chester	11,050	
	Great Falls, No. 23.....	20,390	
	Great Falls	4,940	
	Haselwood, No. 4.....	10,270	
	Landsford, No. 3.....	11,050	
	Rossville, No. 6.....	13,600	
	Fort Lawn, No. 17.....	5,800	
	Total	\$114,375	
	Southern Public Utilities Co.:		
	Chester Lighting System.....	\$16,400	
	Fort Lawn Lighting System.....	400	
	Total	\$16,800	
	Union Manufacturing and Power Co.:		
	District No. 14.....	\$41,875	
	Wateree Electric Co.:		
	Rossville, No. 6.....	450,765	
	Wateree Power Co.:		
	Landsford, No. 3.....	6,480	
	Fort Lawn, No. 17.....	3,900	
	Rossville, No. 6.....	9,230	
	Great Falls	8,480	
	Totals	\$28,090	
	Total Chester County.....		\$1,511,068
Chesterfield	McBee Electric Co.:		
	McBee, Town	\$1,000	
	Yadkin River Power Co.:		
	Cheraw, Graded	9,875	
	Total Chesterfield County.....		\$10,875
Clarendon	Manning Light and Ice Co.:		
	Manning, Town	\$7,850	
	Total Clarendon County.....		\$7,850
Darlington	Carolina Gas and Electric Co.:		
	Darlington, No. 7.....	\$58,910	
	Hartsville Electric and Water Co.:		
	Hartsville, No. 32.....	9,280	
	Total Darlington County.....		\$68,170
Dorchester	Carolina Gas and Electric Co.:		
	S. S. D.....	\$12,570	
	Totals Dorchester County.....		\$12,570
Edgefield	City of Augusta, Georgia:		
	Merriweather	\$35,000	
	Georgia-Carolina Power Co.....	95,715	
	Boyd Utilities Plant:		
	Johnston, Town	6,242	
	Total Edgefield County.....		\$136,967

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Fairfield	Great Falls, Power Co.:		
	No. 3-20	\$482,750	
	Bar Shoals Power Co.:		
	No. 11	545,285	
	No. 32	35,600	
	Total	\$580,865	
	Southern Power Co.:		
	No. 20	\$2,550	
	Vateree Power Co.:		
	No. 5	23,300	
	No. 20	1,350	
	No. 22	28,900	
Florence	Total	2,218	
	Total	\$55,768	
	Total Fairfield County.....		\$1,071,983
	Carolina Gas and Electric Co.:		
	Florence, City	\$174,596	
	Timmons ville, Town	9,080	
	Total	\$188,626	
	Florence Gas Co.:		
	Florence, City	\$12,540	
	Total Florence County.....		\$196,166
	Black River Water Co.:		
Georgetown	Georgetown, City	\$35,700	
	No. 4	6,300	
	Total	\$42,000	
	Georgetown Railway and Light Co.:		
	Georgetown, City	\$20,000	
	Total Georgetown County.....		\$62,000
Greenville	Nedar Falls Light and Power Co.....	\$12,000	
	Paris Mountain Water Co.:		
	Chick Springs	105,425	
	Greenville	36,240	
	Greenville, City	188,570	
	Paris Mountain	28,835	
	Total	\$358,570	
	Belton Power Co.:		
	Dunklin	\$99,815	
	Enoree Power Co.:		
	Fountain Inn	\$2,275	
	Simpsonville	425	
	Gantt	850	
	Total	\$3,550	
	Southern Public Utilities Co.:		
	Gas Plant, Greenville City.....	\$44,000	
	Electric System, Greenville City.....	110,000	
	Electric System, Greens.....	1,600	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Counties.	Assessed Value in Counties.
Greenville.—Con.	Greenville-Carolina Power Co.:		
	Greenville, City	17,300	
	Greenville	122,640	
	Paris Mountain, No. 10C.....	4,660	
	Paris Mountain, No. 10A.....	2,300	
	Total	\$402,500	
	Southern Power Co.:		
	Greenville	\$48,760	
	Chick Springs, No. 9.....	17,050	
	Chick Springs, No. 9 "B".....	4,900	
	Total	\$70,710	
	Total Greenville County.....		\$846,645
Greenwood	Savannah River Power Co.:		
	No. 12	\$880	
	No. 18	2,560	
	Total	\$3,440	
	Southern Power Co.:		
	Ninety-Six, No. 13.....	\$8,500	
	Ninety-Six, No. 19.....	3,400	
	Ninety-Six, No. 20.....	2,550	
	Greenwood, No. 16.....	6,800	
	Greenwood, No. 18.....	10,335	
	Total	\$31,585	
	Total Greenwood County.....		\$35,025
Horry	Hustlebaum Light and Ice Co.:		
	Conway, Town	\$5,120	
	Total Horry County.....		\$5,120
Kershaw	Waterlee Power Co.:		
	Flat Rock 10	\$26,170	
	Flat Rock 9	28,750	
	Waterlee, No. 16.....	27,880	
	Southern Power Co.:		
	Flat Rock	22,110	
	Total Kershaw County.....		\$104,910
Lancaster	Great Falls Power Co.:		
	Cedar Creek	\$123,635	
	Lancaster Light and Power Co.:		
	Gills Creek, Lancaster Graded.....	5,000	
	Southern Power Co.:		
	Gills Creek	23,085	
	Cane Creek	4,250	
	Cedar Creek	21,250	
	Total	\$48,585	
	Waterlee Electric Co.:		
	Cedar Creek	112,875	
	Waterlee Power Co.:		
	Cedar Creek, No. 8.....	14,780	
	Waxhaw	400	
	Cane Creek	25,955	
	Total	\$41,115	
	Total Lancaster County.....		\$331,210

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Laurens	Reedy River Power Co.:		
	Laurens, City	\$2,245	
	Sullivan, No. 17.....	39,306	
	Total	\$41,550	
	Enoree Power Co.:		
	Youngs	\$2,425	
Lexington	Sullivan Power Co.:		
	Sullivan, No. 17.....	13,155	
	Total Laurens County.....		\$57,130
	Brodie Light and Power Co.:		
	Chinquapin, No. 60.....	\$2,570	
	Gilberts Hollow, No. 15.....	700	
Marion	Total	\$3,270	
	Lexington Electric Light and Power Co.:		
	Lexington, No. 1.....	5,200	
	Parr Shoals Power Co.:		
	Broad River, No. 57.....	458,655	
	Total Lexington County.....		\$467,125
Marion	Carolina Gas and Electric Co.:		
	Marion, No. 38.....	\$37,740	
	Mullins, Town	2,629	
Marlboro	Total Marion County.....		\$40,369
	Yadkin River Power Co.:		
	Smithville	6,605	
McCormick	Total Marlboro County.....		\$6,605
	Twin City Power Co.....	\$9,960	
	Total McCormick County.....		\$9,960
Newberry	Southern Power Co.:		
	Caldwell	\$8,800	
	Moon	5,100	
	Boyd	15,800	
	Cromer	8,500	
	Newberry	17,495	
Oconee	Total Newberry County.....		\$58,195
	Conneross Light and Power Co.:		
	Seneca, No. 4.....	\$42,000	
	Southern Power Co.:		
	Pulaski	9,690	
	Tugaloo	15,990	
	Wagner	5,770	
	Seneca	19,720	
	Total	\$51,160	
	Walhalla Light and Power Co.:		
	Wagner, Town, No. 27.....	\$2,550	
	Total Oconee County.....		\$95,710

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Orangeburg	Elloree Electric Light Co.: Elloree, No. 70.....	\$2,380	\$9,490
	North Electric Light and Power Co.: Elizabeth, No. 84.....	1,110	
	Springfield Electric Light and Power Co.: Good Land, No. 36.....	6,000	
	Total Orangeburg County.....		
Pickens	Ivy Water, Light and Power Co.: Pickens, Town	\$3,710	\$108,560
	Southern Power Co.: District No. 1	5,525	
	District No. 2	4,590	
	District No. 14	2,450	
	District No. 12	4,675	
	District No. 11	4,520	
	District No. 6	5,470	
	District No. 7	5,185	
	District No. 8	3,790	
	District No. 5	2,490	
	Easley, Town	13,015	
	Total	\$51,700	
	Southern Public Utilities Co.: Greenville-Carolina Power Co.: Easley, Township	\$45,300	
	Wateree Power Co.: Dacusville	2,850	
	Total Pickens County.....		
Richland	Columbia Canal: Columbia, City	\$321,695	\$348,780
	Parr Shoals Power Co.: Upper	26,680	
	Columbia Gas Light Co.: City of Columbia.....	88,070	
	Columbia Railway, Gas and Electric Co.: Lighting System— City of Columbia	380,580	
	Eau Claire	12,350	
	Columbia No. 12	1,660	
	Columbia No. 13	4,140	
	Columbia No. 16	9,775	
	Upper	8,780	
	Total	\$412,285	
	Total Richland County.....		
Saluda	Saluda Public Service Corporation: Saluda, Town	\$9,800	\$9,800
	Total Saluda County		
Spartanburg	Enoree Power Co.: Selma School District.....	\$580	
	Woodruff	45,945	
	Total	\$46,525	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR, 1918, BY COMPANIES.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Sumter	South Carolina Light, Power and Railways Co.:		
	Spartanburg, City	\$145,686	
	Spartanburg, Township	44,198	
	Total	\$189,883	
	Southern Power Co.:		
	Beech Springs	\$25,665	
	Pacolet	8,500	
	Spartanburg	81,815	
	Total	\$65,480	
	Total Spartanburg County.....		\$301,868
Union	Sumter Gas and Power Co.:		
	Sumter, City	\$24,154	
	Sumter Lighting Co.:		
	Sumter, City	155,665	
Williamsburg	Total Sumter County.....		\$179,819
	Lockhart Power Co.:		
	Pinckney	\$64,727	
	Southern Power Co.:		
	Jonesville	\$10,370	
	Goshen Hill, No. 1.....	6,800	
	Goshen Hill, No. 2.....	8,840	
	Goshen Hill, No. 3.....	12,915	
	Pinckney	26,863	
	Total	\$65,290	
York	Union Manufacturing and Power Co.:		
	Santuc	\$258,125	
	Total Union County.....		\$423,143
	Kingstree Electric Light and Ice Co.:		
Catawba	Kingstree, No. 16.....	\$7,260	
	Total Williamsburg County.....		\$7,260
	Catawba Power Co.:		
	Ebenezer, No. 7.....	\$219,745	
York	York, No. 8.....	8,600	
	York, No. 11.....	1,450	
	Catawba, No. 12.....	7,500	
	Broad River, No. 18.....	555	
	Fort Mill	34,220	
	Bethel, No. 27.....	16,350	
	Total	\$233,680	
	Southern Power Co.:		
	Ebenezer	\$15,935	
	Ebenezer	8,390	
	Ebenezer	9,560	
	Kings Mountain	5,310	
	Kings Mountain	8,500	
	Kings Mountain	5,575	
	Kings Mountain	795	
	Catawba	17,000	
	Catawba	5,310	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
	Bethel	17,000	
	York	5,310	
	Fort Mill	6,875	
	Total	\$100,000	
	Rock Hill Gas Co.: Rock Hill, City	\$14,000	
	Wateree Power Co.: Ebenezer	8,700	
	Bethel, No. 27	945	
	Total	9,645	
	Total York County		\$507,445
	Total State of South Carolina		\$9,649,622

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918, BY COMPANIES.

Names of Companies.	Assessed Value.
Anderson Gas Company	\$19,350
Belton Power Company	135,500
Black River Water Company	42,000
Brodie Light and Power Company	3,270
Carolina Gas and Electric Company:	
Darlington Plant	\$58,910
Florence Plant	174,595
Marion Plant	37,740
Mullins Light Plant	2,829
Summerville Plant	12,570
Timmons ville Plant	9,030
Total	295,474
Carolina Light and Power Company	56,545
Boyd Utilities	6,242
Catawba Power Company	283,680
Cedar Falls Light and Power Company	12,000
Charleston Consolidated Railway, Light and Power Company	748,685
Charleston Light and Water Company (sold to city)	
City of Augusta, Ga., Savannah Dam	35,000
Columbia Canal	321,695
Columbia Gas Light Company	88,070
Columbia Railway, Gas and Electric Company	412,235
Conneross Light and Power Company	42,000
Edisto Public Service Company	10,125
Elloree Electric Light Company	2,380
Due West Water, Light and Power Company	3,000
Enoree Power Company	52,500
Florence Gas Company	12,540
Georgetown Railway and Light Company	20,000
Georgia-Carolina Power Company	115,857
Great Falls Power Company	1,931,863
Hartsville Electric and Water Company	9,280
Ivy Water, Light and Power Company	3,710
Kingstree Electric Light and Ice Company	7,290
Lancaster Light and Power Company	5,000
Lexington Electric Light and Power Company	5,200
Lockhart Power Company	107,400

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918, BY COMPANIES.—Continued.

Names of Companies.	Assessed Value.
Manning Light and Ice Company.....	7,850
McBee Electric Company	1,000
North Augusta Water and Gas Company.....	13,100
North Charleston Water and Light Company.....	5,160
North Electric Light and Power Company.....	1,110
Paris Mountain Water Company.....	358,570
Parr Shoals Power Company.....	1,066,200
Pendleton Electric Light Company.....	3,000
Quattlebaum Light and Ice Company.....	5,120
Reedy River Power Company.....	41,550
Rock Hill Gas Company.....	14,060
Saluda Public Service Corporation.....	9,800
South Carolina Light, Power and Railways Company.....	569,170
Southern Power Company.....	727,960
Southern Public Utilities Company:	
Anderson Water, Light and Power Company.....	\$191,537
Chester Lighting System.....	16,400
Fort Lawn Lighting System.....	400
Greer Lighting System.....	1,600
Greenville Carolina Power Company.....	192,200
Greenville Electric System.....	110,000
Greenville Gas Plant.....	44,000
Savannah River Power Company.....	132,400
Iva Lighting System.....	3,000
Total Southern Public Utilities Company.....	601,537
Springfield Electric Light and Power Company.....	6,000
Sullivan Power Company.....	13,135
Sumter Gas and Power Company.....	24,154
Sumter Lighting Company.....	155,665
Twin City Power Company.....	9,990
Union Manufacturing and Power Company.....	335,000
Walhalla Light and Power Company.....	2,550
Wateree Electric Company.....	563,640
Wateree Power Company.....	230,208
West Pelzer Public Service Company.....	670
adkin River Power Company.....	16,480
Totals in South Carolina.....	\$9,649,622

TABLE NO. 12.—ASSESSMENT AND EQUALIZATION OF STREET RAILWAY COMPANIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Anderson	Southern Public Utilities Co.:		
	Anderson Street Railway:		
	Anderson, No. 17.....	\$35,850	
	Centerville, No. 17.....	900	
	Varenes, No. 17.....	3,730	
	Total Anderson County.....		\$40,500
Charleston	Charleston Consolidated Railways and Lighting Co.:		
	Charleston City.....	\$476,130	
	Charleston Isle of Palms Traction Co.:		
	Christ Church.....	2,500	
	Mount Pleasant.....	23,000	
	Charleston City.....	46,500	
	Sullivan's Island.....	26,100	
	Total.....	\$571,130	
	Total Charleston County.....		\$574,230

TABLE NO. 12.—ASSESSMENT AND EQUALIZATION OF STREET RAILWAY COMPANIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Greenville	Southern Public Utilities Co.: Greenville Street Railway: Greenville, City	\$120,825 79,175	
	Greenville Township		
	Total Greenville County.....		\$200,000
Richland	Columbia Railway, Gas and Electric Co.: Columbia, City	\$248,928	
	Eau Claire	13,885	
	Columbia, No. 18.....	5,790	
	Columbia, No. 16.....	26,654	
	Upper Township	13,511	
	Total Richland County.....		\$305,745
Spartanburg	South Carolina Light, Power and Railways Co.: Spartanburg, City	\$110,300	
	Spartanburg, Township	92,200	
	Total Spartanburg County.....		\$202,500
York	Carolina Traction Co.: Rock Hill Street Railway: Catawba, No. 12.....	\$4,050 2,400	
	Ebenezer, No. 12.....		
	Total York County.....		\$6,450
	Total in South Carolina.....		\$1,332,425
York	Carolina Traction Co.....	\$6,450	\$6,450
Charleston	Charleston Isle of Palms Traction Co.....		98,100
	Charleston Consolidated Ry. and Lighting Co.....		478,130
Richland	Columbia Railway, Gas and Electric Co.....	305,745	305,745
Spartanburg	South Carolina Light, Power and Railways Co.....	202,500	202,500
Anderson	Southern Public Utilities Co: Anderson Street Railway.....	40,500	40,500
Greenville	Greenville Street Railway.....	200,000	200,000
	Total in South Carolina.....		\$1,332,425

TABLE NO. 14.—STATEMENT OF THE PULLMAN COMPANY IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR COMMENCING JANUARY 1, 1918.

Counties.	A. C. L. Miles.	C. & W. C. Miles.	S. A. L. Miles.	Southern Miles.	Total Mileage.	Total As- sessed Value
Abbeville .....	.....	.....	25.76	7.20	32.96	\$4,450
Aiken .....	.....	18.58	.....	79.34	97.92	13,219
Anderson .....	.....	.....	.....	24.39	24.39	3,293
Bamberg	10.86	.....	18.82	20.00	49.68	6,707
Barnwell	29.01	6.42	12.91	56.60	105.00	14,175
Beaufort	5.38	.....	.....	.....	5.38	728
Berkeley	39.75	.....	.....	12.00	41.75	6,988
Calhoun	13.87	.....	.....	15.14	28.51	3,849
Charleston	45.43	.....	.....	9.50	54.93	11,416
Cherokee .....	.....	.....	.....	23.79	23.79	3,212
Chester .....	.....	.....	28.87	21.80	50.67	6,840
Chesterfield	22.83	.....	34.34	.....	57.17	7,718
Clarendon	9.62	.....	.....	.....	9.62	1,299
Colleton	21.00	.....	.....	.....	21.00	2,835
Darlington	22.70	.....	.....	.....	22.70	3,064
Dillon	17.34	.....	.....	.....	17.34	2,341
Dorchester .....	.....	.....	.....	34.50	34.50	4,656
Edgefield .....	.....	.....	.....	18.13	18.13	2,445
Fairfield .....	.....	.....	.....	64.89	64.89	8,760
Florence	59.57	.....	.....	.....	59.57	8,065
Georgetown .....	.....	.....	.....	.....	.....	.....
Greenville .....	.....	.....	.....	30.03	30.03	4,054
Greenwood .....	.....	.....	15.45	32.63	48.08	6,491
Hampton .....	.....	.....	24.80	21.00	45.89	6,477
Horry	5.42	.....	.....	.....	5.42	732
Jasper	30.96	.....	4.11	24.53	59.60	8,046
Kershaw .....	.....	.....	36.23	.....	36.23	4,891
Lancaster .....	.....	.....	7.49	.....	7.49	1,011
Laurens .....	.....	.....	30.90	.....	30.90	4,172
Lee	9.53	.....	.....	.....	9.53	1,287
Lexington .....	.....	.....	23.34	60.17	83.51	11,274
Marion	31.92	.....	.....	.....	31.92	4,309
Marlboro .....	.....	.....	10.05	.....	10.05	1,357
McCormick .....	.....	.....	.....	.....	.....	.....
Newberry .....	.....	.....	5.33	38.78	44.11	5,955
Oconee .....	.....	.....	.....	27.35	27.35	3,672
Orangeburg	23.30	.....	20.56	41.76	85.62	11,559
Pickens .....	.....	.....	.....	26.93	26.93	3,635
Richland	26.03	.....	20.84	60.93	107.80	14,553
Saluda .....	.....	.....	.....	14.60	14.60	1,971
Spartanburg .....	.....	.....	.....	65.32	65.32	8,617
Sumter	39.72	.....	.....	.....	39.72	5,362
Union .....	.....	.....	13.97	35.19	49.16	6,637
Williamsburg	29.47	.....	.....	.....	29.47	3,978
York .....	.....	.....	7.94	22.60	30.54	4,123
Totals.....	496.40	25.00	341.80	889.16	1,751.36	\$240,434

TABLE NO. 15.—STATEMENT OF THE SOUTHERN EXPRESS COMPANY IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.

Southern Express Company.

Counties.	Miles.	Value of Mileage.	Value of Other Property.	Total Assessed Value.
Abbeville	59.08	\$7,975 00	\$287 00	\$8,262 00
Aiken	107.59	14,525 00	320 00	14,845 00
Anderson	69.38	9,365 00	562 00	10,017 00
Bamberg	52.11	7,035 00	225 00	7,260 00
Barnwell	135.26	18,260 00	394 00	18,654 00
Beaufort	30.23	4,065 00	755 00	4,840 00
Berkeley	106.44	14,370 00	131 00	14,501 00
Calhoun	38.70	4,550 00	77 00	4,627 00
Charleston	70.38	9,500 00	15,671 00	25,171 00
Cherokee	37.04	5,030 00	236 00	5,233 00
Chester	102.46	13,335 00	569 00	14,394 00
Chesterfield	117.41	15,850 00	405 00	16,255 00
Clarendon	81.81	11,045 00	185 00	11,230 00
Colleton	49.15	6,635 00	178 00	6,813 00
Darlington	102.43	13,825 00	586 00	14,411 00
Dillon	62.51	8,440 00	188 00	8,628 00
Dorchester	41.68	5,615 00	103 00	5,723 00
Edgefield	26.86	3,620 00	34 00	3,654 00
Fairfield	59.40	8,020 00	67 00	8,087 00
Florence	101.18	13,660 00	1,564 00	15,224 00
Georgetown	32.33	4,365 00	456 00	4,821 00
Greenville	48.92	6,600 00	3,767 00	10,367 00
Greenwood	80.40	10,855 00	600 00	11,455 00
Hampton	74.55	10,065 00	115 00	10,180 00
Horry	60.98	8,235 00	89 00	8,324 00
Jasper	60.81	8,210 00	43 00	8,253 00
Kershaw	73.96	9,965 00	382 00	10,367 00
Lancaster	43.79	5,915 00	320 00	6,235 00
Laurens	96.30	13,000 00	378 00	13,378 00
Lee	56.20	7,585 00	178 00	7,763 00
Lexington	125.19	16,970 00	63 00	16,963 00
Marion	98.27	13,265 00	437 00	13,722 00
Marlboro	98.74	13,330 00	613 00	13,943 00
McCormick	48.85	6,575 00	63 00	6,658 00
Newberry	73.11	9,870 00	90 00	9,960 00
Oconee	46.80	6,320 00	152 00	6,472 00
Orangeburg	101.41	13,660 00	714 00	14,404 00
Pickens	26.98	3,635 00	87 00	3,722 00
Richland	119.78	16,170 00	7,280 00	23,450 00
Saluda	25.80	3,485 00	25 00	3,510 00
Spartanburg	108.23	14,610 00	3,351 00	17,961 00
Sumter	117.98	15,920 00	2,746 00	18,666 00
Union	62.98	8,505 00	332 00	8,835 00
Williamsburg	85.64	11,560 00	267 00	11,827 00
York	101.29	13,675 00	602 00	14,277 00
Totals	3,315.21	\$447,553 00	\$45,792 00	\$493,345 00

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.

Western Union Telegraph Company.

Counties.	Miles of Poles.	Miles of Iron Wire.	Miles of Copper Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville	44.28	147.56	128.80	\$12,234	\$145.00	\$12,379
Aiken	97.75	481.11	230.23	26,973	105.00	27,078
Anderson	20.29	164.19	.....	4,569	125.00	4,694
Bamberg	52.22	251.80	101.46	13,477	55.00	13,532
Barnwell	136.00	514.06	152.05	28,668	150.00	28,818
Beaufort	30.95	228.09	1,952	7,444	70.00	7,514
Berkeley	87.56	525.86	231.03	26,456	50.00	26,506
Calhoun	33.71	140.42	45.42	7,594	20.00	7,614
Charleston	53.09	382.60	333.09	24,633	310.00	24,943
Cherokee	35.44	356.36	214.11	17,498	70.00	17,568
Chester	101.33	573.47	284.15	30,805	110.00	30,915
Chesterfield	62.81	214.11	198.54	18,052	75.00	18,127
Clarendon	60.77	140.60	.....	8,871	65.00	8,936
Colleton	57.76	293.89	89.88	14,222	25.00	14,247
Darlington	116.07	308.80	.....	17,490	65.00	17,555
Dillon	50.38	159.44	34.70	9,331	125.00	9,456
Dorchester	42.07	277.57	205.00	16,511	45.00	16,556
Edgefield	27.62	157.31	104.36	9,486	115.00	9,601
Fairfield	62.43	613.69	175.70	22,580	165.00	22,745
Florence	103.95	591.50	165.93	26,621	155.00	26,779
Georgetown	30.49	109.95	1.69	5,059	.....	5,069
Greenville	37.03	317.82	153.16	14,919	220.00	15,149
Greenwood	44.88	274.65	106.68	13,160	150.00	13,310
Hampton	76.48	234.24	125.07	16,952	100.00	17,052
Horry	60.25	149.27	10.88	9,366	10.00	9,376
Jasper	59.71	303.52	185.67	18,478	.....	18,478
Kershaw	75.86	282.86	217.38	21,240	80.00	21,320
Lancaster	37.75	158.63	37.45	7,985	50.00	8,035
Laurens	77.52	379.24	214.64	22,641	140.00	22,781
Lee	54.87	206.06	.....	9,095	10.00	9,105
Lexington	111.21	476.95	362.43	33,740	105.00	33,845
Marion	60.23	321.44	64.48	13,868	75.00	13,943
Marlboro	65.52	196.51	85.46	13,598	105.00	13,703
McCormick	48.37	159.00	28.17	8,834	.....	8,834
Newberry	16.33	180.62	26.65	5,403	120.00	5,523
Oconee	27.35	359.65	218.80	16,906	15.00	16,921
Orangeburg	118.04	461.07	215.44	28,425	230.00	28,655
Pickens	26.93	296.23	215.44	15,754	75.00	15,829
Richland	130.61	820.71	378.97	41,137	845.00	41,982
Saluda	14.60	109.51	102.20	7,253	15.00	7,273
Spartanburg	57.64	635.42	260.31	25,709	370.00	26,079
Sumter	135.82	400.16	16.37	21,660	210.00	21,870
Union	13.97	236.80	69.85	7,636	80.00	7,716
Williamsburg	82.92	377.58	109.04	18,464	75.00	18,539
York	125.03	641.34	179.80	30,270	235.00	30,505
Totals.....	2,865.98	14,576.13	6,105.05	\$771,280	\$5,370.00	\$776,650

TABLE NO. 16.—STATEMENT OF TELEPHONE AND TELEGRAPH COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX

COMMISSION FOR THE YEAR 1918.

Postal Telegraph-Cable Company.

Counties.	Miles of Poles.	Miles of Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville .....	.....	.....	.....	.....	.....
Aiken	91.56	626.54	\$10,900	\$25.00	\$10,925
Anderson .....	.....	.....	.....	.....	.....
Bamberg	19.28	59.70	1,050	20.00	1,070
Barnwell	9.58	36.99	645	20.00	665
Beaufort .....	.....	.....	.....	.....	.....
Berkeley	4.78	14.34	255	.....	255
Calhoun .....	.....	.....	.....	.....	.....
Charleston	18.75	64.00	3,800	300.00	4,100
Cherokee	23.11	239.71	3,210	15.00	3,235
Chester .....	.....	.....	.....	.....	.....
Chesterfield	31.09	314.90	4,930	25.00	4,945
Clarendon .....	.....	.....	.....	.....	.....
Colleton .....	.....	.....	.....	.....	.....
Darlington .....	.....	.....	.....	.....	.....
Dillon .....	.....	.....	.....	.....	.....
Dorchester	36.37	109.11	1,925	.....	1,925
Edgefield .....	.....	.....	.....	.....	.....
Fairfield .....	.....	.....	.....	.....	.....
Florence .....	.....	.....	.....	.....	.....
Georgetown .....	.....	.....	.....	.....	.....
Greenville	18.56	212.90	2,990	90.00	3,080
Greenwood .....	.....	.....	.....	.....	.....
Hampton .....	.....	.....	.....	.....	.....
Horry .....	.....	.....	.....	.....	.....
Jasper .....	.....	.....	.....	.....	.....
Kershaw	38.71	388.06	6,070	25.00	6,095
Lancaster .....	.....	.....	.....	.....	.....
Laurens .....	.....	.....	.....	.....	.....
Lee .....	.....	.....	.....	.....	.....
Lexington	35.21	387.31	5,790	.....	5,790
Marion .....	.....	.....	.....	.....	.....
Marlboro	25.98	158.29	2,585	15.00	2,600
McCormick .....	.....	.....	.....	.....	.....
Newberry .....	.....	.....	.....	.....	.....
Oconee	27.59	283.41	3,995	10.00	4,005
Orangeburg	23.12	55.36	1,310	25.00	1,335
Pickens	18.68	193.50	2,740	20.00	2,760
Richland	22.53	237.32	6,675	125.00	6,800
Saluda .....	.....	.....	.....	.....	.....
Spartanburg	23.90	271.67	4,495	160.00	4,655
Sumter	21.63	23.00	600	20.00	710
Union .....	.....	.....	.....	.....	.....
Williamsburg .....	.....	.....	.....	.....	.....
York .....	.....	.....	.....	.....	.....
Totals.....	490.43	3,676.10	\$64,055	\$895.00	\$64,950

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.

American Telephone and Telegraph Company of South Carolina.

Counties.	Miles of Poles.	Miles of Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville	35.15	562.56	\$16,805	.....	\$16,805
Aiken .....	.....	.....	.....	.....	.....
Anderson	45.81	574.44	15,985	\$11,000	26,985
Bamberg	30.38	433.56	12,815	.....	12,815
Barnwell .....	.....	.....	.....	.....	.....
Beaufort .....	.....	.....	.....	.....	.....
Berkeley	1.65	13.20	320	.....	320
Calhoun	13.41	134.66	3,340	.....	3,340
Charleston	6.46	100.64	2,265	75	2,340
Cherokee	24.39	604.36	13,555	55	13,610
Chester	22.57	363.01	10,580	300	10,880
Chesterfield .....	.....	.....	.....	.....	.....
Clarendon	9.61	96.74	2,400	.....	2,400
Colleton	1.81	14.48	310	.....	340
Darlington	35.31	323.60	9,770	.....	9,770
Dillon .....	.....	.....	.....	.....	.....
Dorchester	45.68	365.04	8,825	.....	8,825
Edgefield .....	.....	.....	.....	.....	.....
Fairfield	26.65	423.64	12,435	.....	12,435
Florence .....	.....	.....	.....	.....	.....
Georgetown .....	.....	.....	.....	.....	.....
Greenville	17.29	294.34	9,205	50	9,255
Greenwood .....	.....	.....	.....	.....	.....
Hampton	27.21	318.72	9,560	.....	9,560
Horry .....	.....	.....	.....	.....	.....
Jasper	5.44	65.28	1,960	.....	1,960
Kershaw .....	.....	.....	.....	.....	.....
Lancaster .....	.....	.....	.....	.....	.....
Laurens .....	.....	.....	.....	.....	.....
Lee	10.17	101.70	2,535	.....	2,535
Lexington	26.88	513.74	14,650	.....	14,650
Marion .....	.....	.....	.....	.....	.....
Marlboro	19.65	159.84	4,960	.....	4,960
McCormick .....	.....	.....	.....	.....	.....
Newberry .....	.....	.....	.....	.....	.....
Oconee	24.60	391.72	11,490	10	11,500
Orangeburg	58.23	826.22	22,040	.....	22,040
Pickens	25.07	400.00	11,740	.....	11,740
Richland	16.33	280.28	9,390	50	9,440
Saluda .....	.....	.....	.....	.....	.....
Spartanburg	23.47	792.60	19,270	250	19,520
Sumter	22.35	232.62	5,740	300	6,040
Union .....	.....	.....	.....	.....	.....
Williamsburg .....	.....	.....	.....	.....	.....
York	23.75	380.00	11,170	.....	11,170
Totals.....	604.73	8,772.02	\$243,145	\$12,090	\$255,235

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.

Southern Bell Telephone and Telegraph Company.

Counties.	Number of Poles.	Miles of Wire Overhead.	Assessed Value of Poles and Wire by S. C. Tax Commission.	Value of Real Estate by County.	Miles of Wire Uncabled.	Total Assessed Value.
Abbeville	1,198	150.50	.....	\$5,642	.....	\$5,642
Aiken	1,209	289.00	1,231.02	24,247	.....	24,247
Anderson	3,982	567.75	2,985.40	66,367	\$7,000	73,967
Bamberg	966	133.20	147.43	9,264	.....	9,264
Barnwell	1,306	172.60	329.78	13,858	.....	13,858
Beaufort	1,157	159.00	.....	5,582	.....	5,582
Berkeley .....	.....	835.20	.....	8,804	.....	8,804
Calhoun .....	.....	.....	.....	.....	.....	.....
Charleston	6,994	893.70	213.20	217,885	10,500	228,385
Cherokee .....	.....	.....	.....	.....	.....	.....
Chester	374	25.50	.....	1,907	.....	1,907
Chesterfield	318	77.20	408.72	8,747	.....	8,747
Clarendon .....	.....	82.00	.....	400	.....	400
Colleton	971	111.80	.....	3,950	.....	3,950
Darlington	3,059	939.50	1,143.19	52,139	8,186	60,344
Dillon	1,584	321.20	435.87	18,432	.....	18,432
Dorchester	1,308	350.45	424.09	16,625	.....	16,625
Edgefield	502	80.85	147.29	9,341	.....	9,341
Fairfield .....	.....	.....	.....	.....	.....	.....
Florence	1,829	737.77	1,512.80	39,458	.....	39,458
Georgetown .....	.....	.....	.....	.....	.....	.....
Greenville	2,723	876.33	5,757.24	120,894	10,820	131,714
Greenwood	550	181.00	.....	8,858	.....	8,858
Hampton	343	16.03	.....	1,241	.....	1,241
Horry	860	54.00	.....	1,739	.....	1,739
Jasper	697	91.00	.....	3,267	.....	3,267
Kershaw	1,920	412.50	601.09	26,356	.....	26,356
Lancaster .....	.....	.....	.....	.....	.....	.....
Laurens	2,990	985.00	377.05	28,897	.....	28,897
Lee .....	.....	.....	.....	.....	.....	.....
Lexington	3,171	625.15	214.72	21,732	.....	21,732
Marion	1,460	126.06	548.92	19,965	.....	19,965
Marlboro	2,512	671.44	1,024.28	36,285	.....	36,285
McCormick	4	10.25	.....	142	.....	142
Newberry	2,658	588.03	1,038.45	35,429	.....	35,429
Oconee .....	.....	.....	.....	.....	.....	.....
Orangeburg	1,691	287.00	338.28	33,207	6,120	39,327
Pickens	1,639	166.50	530.17	14,771	.....	14,771
Richland	6,710	1,631.50	6,400.55	199,905	9,750	209,655
Saluda	1,472	101.00	.....	8,409	.....	8,409
Spartanburg	3,833	1,231.50	7,533.27	131,689	10,000	141,689
Sumter	202	190.80	.....	6,708	.....	6,708
Union	1,264	345.25	647.15	21,507	.....	21,507
Williamsburg	212	282.92	.....	5,146	.....	5,146
York	1,072	65.00	5.54	5,905	.....	5,905
Totals	65,171	14,513.98	41,006.70	\$1,224,720	\$62,975	\$1,287,695

TABLE NO. 16.—STATEMENT OF THE LOCAL TELEPHONE COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.

Local Telephone Companies.

Counties.	Names of Companies.	Assessed Value of Property.
Abbeville	Abbeville Telephone Company.....	\$3,000 00
	Calhoun Falls Telephone Company.....	1,200 00
Aiken	Andrews, J. E., Telephone Lines.....	500 00
	Graniteville Telephone Company.....	3,500 00
	Talatha Telephone Company.....	915 00
Anderson	Townville Telephone Company.....	800 00
Bamberg	Ehrhardt Telephone Company.....	1,500 00
Barnwell	Allendale and Erwinton Telephone Company.....	650 00
	Baldock Telephone Company.....	80 00
	Palmetto Telephone Company.....	500 00
	Williston Telephone Company.....	700 00
Berkeley	St. Johns Telephone Company.....	750 00
Calhoun	Caw-Caw Telephone Company.....	1,650 00
	Cameron Telephone Company.....	750 00
	Fort Motte Telephone Company.....	675 00
	St. Matthews and Cameron Telephone Company.....	250 00
	Star Telephone Company.....	550 00
Charleston	McClellanville Telephone Company.....	100 00
Chester	Chester Telephone Company.....	4,500 00
	Fort Lawn Telephone Company.....	350 00
	Richburg Telephone Company.....	850 00
Chesterfield	Chesterfield Telephone Company.....	1,250 00
	Jefferson Telephone Company.....	800 00
	McBee Telephone Company.....	1,500 00
	Ruby Telephone Company.....	800 00
Clarendon	Clarendon Telephone Company.....	5,000 00
	Pinewood Telephone Company.....	800 00
	New Zion Telephone Company.....	710 00
	Summerton Telephone Company.....	2,000 00
Colleton	Breeland Telephone Lines	300 00
	Colleton County Telephone Company.....	2,000 00
	Farmers Mutual Telephone Company.....	400 00
	Padgett Telephone Lines	400 00
Darlington	Lamar Telephone Company.....	850 00
	Mechanicsville Telephone Company.....	800 00
Edgefield	Long Cane Telephone Company.....	325 00
	Timmerman, J. B., Telephone Lines.....	300 00
Fairfield	Winnsboro Telephone Company.....	1,500 00
Florence	Cartersville Telephone Company.....	150 00
	Lake City Telephone Company.....	2,500 00
	Olanta Telephone Company.....	1,250 00
Greenville	Fairview Telephone Company.....	100 00
	Home Telephone Company	500 00
	Fork Shoals Telephone Company.....	450 00
	Fountain Inn Telephone Company.....	800 00
	Sterling Telephone Company	50 00
	Travelers Rest Telephone Company.....	100 00
	Taylors Telephone Company.....	42 00
	Washington Telephone Company.....	50 00
Greenwood	Greenwood Telephone Company.....	15,000 00
	Independent Telephone Company.....	1,000 00
	Troy Telephone Company.....	1,200 00
Horry	Farmers Telephone Company.....	800 00
	Loris Telephone Company.....	700 00
Kershaw	Bethune Telephone Company.....	1,000 00
	Bovkins Telephone Exchange	190 00
Lancaster	Lancaster Telephone Company.....	5,000 00
Laurens	Gray Court Telephone Company.....	900 00
	Laurens Telephone Company.....	5,000 00
Lee	Bishopville Telephone Company.....	3,500 00
	Lyndburg Telephone Company.....	3,055 00
Lexington	Citizens Telephone Company.....	1,500 00
	Gaston Telephone Company.....	170 00
Marion	Baker Telephone Company.....	100 00
	Centenary Telephone Company.....	270 00
Newberry	Pomaria Telephone Company.....	700 00
Orangeburg	Bolen Telephone Company.....	800 00
	Cattle Creek Telephone Company.....	600 00
	Cordova Telephone Company.....	650 00

TABLE NO. 16.—STATEMENT OF THE LOCAL TELEPHONE COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1918.—Continued.

Local Telephone Companies.—Continued.

Counties.	Names of Companies.	Assessed Value of Property.
Orangeburg.—Con.	Elloree Telephone Company.....	600 00
	Holly Hill Telephone Company.....	1,500 00
	McCants and Barton Telephone Company.....	125 00
	Norway Telephone Company	160 00
	Orangeburg and Bowman Telephone Company.....	1,000 00
	Orangeburg and Raymond Telephone Company.....	400 00
Pickens	Rowesville Telephone Company.....	125 00
Richland	Hurricane Telephone Company.....	400 00
	Belle Pointe Telephone Company.....	375 00
	Columbia Rural Telephone Company.....	100 00
Saluda	Saluda Public Service Corporation.....	700 00
Spartanburg	Bailey-Armstrong Telephone Company	100 00
	Campobello Telephone Company	1,050 00
	Crescent Telephone Company.....	350 00
	Duncan Telephone Company.....	300 00
	Enoree Telephone Company.....	1,200 00
	Glenn Springs Telephone Company.....	450 00
	Home Telephone Company.....	1,500 00
	Inman Telephone Company.....	650 00
	Polk County Telephone Company.....	980 00
Sumter	Mayesville Telephone Company.....	1,100 00
Union	Carlisle Telephone Company.....	50 00
	Cross Keys Telephone Company.....	250 00
Williamsburg	Johnsonville Telephone Company.....	1,500 00
	Kingsree Telephone Company.....	2,500 00
	Peoples Telephone Company.....	700 00
York	Rock Hill Telephone Company.....	15,000 00
	Totals.....	\$123,217 00

TABLE 16.—LOCAL TELEPHONE COMPANIES.—Continued.

Counties.	Township or Tax District.	Assessed Value in Each Tax District.	Name of Companies.	Assessed Value of Property.
Orangeburg ..	Limestone	\$275 00	Advance Telephone Company.....	\$735 00
Calhoun	Caw-Caw	460 00		
Lexington	490 00	Batesburg Telephone Company.....	800 00
Saluda .....	.....	320 00	
Chester	180 00	Blackstock Telephone Company...	325 00
Fairfield .....	.....	145 00	
Bamberg	100 00	Citizens Telephone Company.....	5,900 00
Barnwell .....	.....	30 00	
Colleton .....	.....	160 00	
Hampton .....	.....	5,550 00	
Jasper .....	.....	60 00	
Horry	Conway, Town	2,275 00	Conway Telephone Company.....	4,090 00
	Conway	655 00		
	Bucks	300 00		
	Gallivants	395 00		
Marion	Leggetts	235 00		
	Marion	180 00		
Lexington	40 00	Delmar Telephone Company.....	1,200 00
Newberry .....	.....	60 00	
Saluda	1,100 00		

TABLE 16.—LOCAL TELEPHONE COMPANIES.—Continued.

Counties.	Township or Tax District.	Assessed Value in Each Tax District.	Name of Companies.	Total Assessed Value.
Beaufort	Beaufort, Town	3,000 00	Home Telephone Company.....	7,750 00
	St. Helena	400 00		
	Sheldon	550 00		
	Beaufort	1,800 00		
Orangeburg ..	North, Town	2,000 00		
Georgetown ..	Georgetown, City	8,500 00	Home Telephone Company.....	10,500 00
	Andrews, Town	300 00		
	Georgetown, County..	1,000 00		
	Williamsburg Co.	700 00		
Beaufort	Bluffton	350 00	Jasper Telephone Company.....	1,250 00
Jasper	Ridgeland	900 00		
Kershaw	Buffalo	150 00	Kershaw Telephone Company.....	1,900 00
Lancaster	Kershaw, Town	1,625 00		
	Flat Creek	125 00		
McCormick ...	McCormick, Town	1,135 00	McCormick Telephone Company...	2,500 00
	Bordeau Township....	685 00		
	Plum Branch, Town..	225 00		
	Plum Branch, Twp....	455 00		
Chester	320 00	McConnellsville Telephone Co....	1,000 00
York .....	.....	680 00	
Anderson	Pendleton	750 00	Oconee Telephone Company.....	5,100 00
Oconee	Walhalla	1,950 00		
	Senaca	1,080 00		
Pickens	Westminster	660 00		
	Central	660 00		
Calhoun	St. Matthews	2,370 00	Orangeburg-St. Matthews Tel. Co..	2,600 00
Orangeburg ..	Orange	230 00		
Cherokee	Blacksburg, Town	5,900 00	Piedmont Tel. and Tel. Co.....	35,000 00
	Gaffney, City	14,245 00		
York	Clover, Town	2,630 00		
	Hickory Grove, Town..	2,630 00		
	York, Town	10,285 00		
Aiken	Wagner, Town	865 00	Springfield-Salley-Wagner Tel. Co..	2,000 00
Barnwell	Salley	450 00		
Orangeburg ..	Blackville	545 00		
Clarendon	Springfield	140 00		
Sumter	1,250 00	Sumter Telephone Co.....	32,500 00
Bamberg	Sumter	31,250 00		
Colleton	Fish Pond	1,140 00	Warren Electric Co.....	2,000 00
Orangeburg ..	Warren	260 00		
	Branchville	600 00		
Aiken	Windsor	60 00	White Pond Telephone Co.....	100 00
Barnwell	Williston	40 00		
Aiken	Giddy Swamp	135 00	North Telephone Company.....	250 00
Lexington	Black Creek	115 00		
Clarendon	Town of Turbeville...	500 00	Turbeville Telephone Company....	900 00
Sumter	Clarendon County ...	185 00		
	Sumter County	215 00		
				\$118,400 00
			Total of all Local Tel. Companies.	\$241,617 00

TABLE NO. 17.—ABSTRACT OF ASSESSED VALUES OF TOTAL PROPERTY IN SOUTH CAROLINA, REPORTED BY THE COUNTY AUDITORS TO THE COMPTROLLER-GENERAL, FOR THE YEAR 1918, COMPILED BY THE SOUTH CAROLINA TAX COMMISSION.

County.	Real Estate in the County		Value of Buildings—1918.	Value of Real Estate in Cities and Villages—1918.	Total Assessed Value—1918.	Value of Personal Property—1918.	Value of Railroad Property—1918.	Total Taxable Property—1918.
	Number of Acres—1918.	Value of Lands—1918.						
Abbeville	322,041	\$1,982,570	9223,006	\$324,500	\$2,085,255	\$1,000,932	\$790,171	\$5,435,333
Aiken	407,532	2,188,660	1,773,252	2,210,441	7,773,353	3,961,191	1,685,979	12,885,922
Anderson	476,339	6,269,865	1,231,580	2,385,946	10,887,770	6,960,010	1,134,215	18,611,985
Bamberg	229,850	1,126,880	181,710	461,700	1,770,390	1,076,969	885,210	3,732,479
Barnwell	643,649	2,329,370	403,380	924,210	3,656,960	1,726,680	1,916,950	7,299,570
Beaufort	298,864	1,325,875	277,360	739,325	2,442,560	1,063,381	446,872	4,479,688
Berkeley	782,344	1,737,962	192,965	82,900	2,013,247	786,966	1,679,573	4,479,688
Calhoun	235,784	1,680,350	174,430	353,960	2,108,980	780,116	892,834	3,481,940
Charleston	606,947	2,296,877	1,255,007	16,604,579	20,155,463	9,651,977	2,200,821	32,048,261
Cherokee	243,485	1,733,868	648,660	907,081	3,189,599	8,193,503	1,032,238	7,433,367
Chester	364,480	1,733,760	748,920	1,140,640	3,673,320	8,488,739	1,070,255	8,191,847
Chesterfield	470,183	1,639,210	385,560	690,240	2,715,000	1,492,970	854,340	6,032,310
Clarendon	506,560	2,091,440	330,100	464,450	2,885,990	1,425,220	651,440	4,862,650
Colleton	614,865	1,873,845	451,325	370,020	2,695,190	1,946,350	845,610	6,156,150
Darlington	822,399	8,547,095	493,005	1,114,455	5,134,555	2,743,277	954,454	8,897,256
Dillon	246,623	2,683,805	243,725	493,870	3,321,490	1,119,086	766,953	6,197,359
Dorchester	344,416	962,890	396,240	811,470	2,160,590	1,118,405	815,240	4,094,235
Edgefield	299,399	1,712,180	196,020	453,280	2,353,460	1,534,836	364,375	4,272,670
Fairfield	449,649	1,715,430	252,430	431,610	2,339,470	2,850,970	1,101,994	6,862,134
Florence	465,562	4,144,720	493,980	2,154,145	6,792,795	1,880,260	1,811,536	10,581,591
Georgetown	457,750	1,473,720	237,800	1,164,705	2,876,315	9,850,541	1,546,239	21,941,085
Greenville	484,634	4,998,790	1,595,063	3,943,430	10,533,353	9,850,541	2,785,309	8,613,441
Greenwood	283,392	2,277,140	687,500	1,650,400	4,624,130	2,785,309	1,211,002	4,074,085
Hampton	379,111	1,371,708	250,044	434,768	2,056,520	1,201,499	916,661	4,174,680
Horry	662,724	1,633,690	293,050	328,280	2,275,200	1,434,366	364,469	4,074,085
Jasper	843,300	1,375,863	167,224	15,762	1,558,874	399,582	1,256,332	3,214,738
Kershaw	483,369	1,956,950	406,960	1,112,590	3,478,945	1,616,193	752,231	5,847,389
Lancaster	814,363	8,722,435	339,715	446,625	2,466,005	1,945,108	350,352	4,795,895
Laurens	440,045	1,713,000	310,640	1,173,000	4,706,075	8,307,850	962,530	8,875,935
Lee	248,796	3,246,980	323,910	639,230	8,895,090	1,006,927	462,091	5,364,103
Lexington	500,715	2,363,743	536,735	829,240	3,546,768	2,317,094	1,436,366	7,300,218
Marion	299,410	1,705,610	215,980	732,780	2,744,360	1,288,379	946,303	4,979,042
Marlboro	299,617	4,390,290	412,710	729,255	5,525,225	2,104,068	788,774	8,421,032
McCormick	225,865	1,363,645	110,265	174,990	1,648,900	785,322	410,445	2,844,667

TABLE NO. 17.—ABSTRACT OF ASSESSED VALUES OF TOTAL PROPERTY IN SOUTH CAROLINA, REPORTED BY THE COUNTY AUDITORS TO THE COMPTROLLER GENERAL, FOR THE YEAR 1918, COMPILED BY THE SOUTH CAROLINA TAX COMMISSION.—Continued.

Counties.	Real Estate in the Country		Value of Buildings—1918.	Value of Real Estate in Cities, Towns and Villages—1918.	Total Assessed Value of Real Estate—1918.	Value of Personal Property—1918.	Value of Railroad Property—1918.	Total Taxable Property—1918.
	Number of Acres—1918.	Value of Lands—1918.						
Newberry	331,908	\$2,480,290	\$457,630	\$1,232,210	\$4,175,130	\$3,160,100	\$310,530	\$8,140,960
Oconee	435,953	1,862,840	356,470	710,000	9,028,900	1,698,040	1,098,870	5,720,310
Orangeburg	700,033	5,164,470	659,900	1,696,470	7,530,840	3,348,070	1,840,590	12,709,500
Pickens	320,473	2,431,820	148,320	363,633	8,003,775	2,583,490	990,321	6,578,576
Richland	463,723	2,430,415	912,575	10,326,515	13,670,505	7,670,800	2,389,505	28,739,310
Saluda	239,915	2,096,040	249,310	901,260	9,546,660	1,167,887	322,478	4,037,025
Spartanburg	637,302	5,758,585	2,363,750	7,081,600	15,203,955	8,733,994	2,693,793	26,527,608
Sumter	371,600	2,995,190	453,370	2,131,840	5,595,400	4,433,904	1,496,006	9,501,310
Union	305,707	1,508,830	378,430	840,870	9,737,110	4,230,122	790,188	7,907,430
Williamsburg	600,510	2,002,505	564,730	545,975	3,113,100	1,660,770	1,222,810	6,041,880
York	426,561	3,346,190	406,805	1,637,860	5,383,585	4,586,883	1,060,072	11,010,510
Totals	18,672,057	\$110,924,001	\$24,109,567	\$73,314,711	\$208,346,279	\$121,827,746	\$47,914,010	\$378,060,035

TABLE NO. 17.—ABSTRACT OF ASSESSED VALUES OF TOTAL PROPERTY IN SOUTH CAROLINA, REPORTED BY THE COUNTY AUDITORS TO THE COMPTROLLER-GENERAL, FOR THE YEAR 1918, COMPILED BY THE SOUTH CAROLINA TAX COMMISSION.

County.	Real Estate in the Country		Value of Buildings— 1918.	Value of Real Estate in Cities, Towns and Villages— 1918.	Total As- sessed Value of Real Es- tate—1918.	Value of Personal Property— 1918.	Value of Railroad Property— 1918.	Total Property— 1918.
	Number of Acres— 1918.	Value of Lands— 1918.						
Abbeville	322,041	\$1,982,570	\$228,005	\$824,590	\$3,035,255	\$1,600,932	\$760,171	\$6,435,353
Aiken	667,532	3,186,660	1,773,252	2,216,441	7,178,353	8,961,191	1,683,979	12,885,623
Anderson	476,339	6,289,835	2,231,980	2,385,946	10,987,770	6,960,010	1,134,215	18,611,995
Barnwell	299,830	1,126,860	181,710	461,700	1,770,300	1,076,969	885,210	3,752,479
Beaufort	548,549	2,329,370	403,390	924,210	3,656,960	1,726,630	1,915,090	7,299,570
Berkley	298,884	1,325,875	277,360	739,325	2,342,560	1,063,381	449,572	3,847,813
Calhoun	782,344	1,737,962	192,985	82,300	2,013,247	784,866	1,679,573	4,479,686
Charleston	235,784	1,680,550	174,480	353,950	2,103,980	780,116	592,934	3,481,090
Cherokee	505,847	2,205,877	1,255,007	16,694,579	20,155,463	9,651,977	2,200,821	32,048,291
Chester	243,485	1,733,968	548,650	907,081	3,189,599	3,193,508	1,032,238	7,433,397
Chesterfield	394,480	1,783,760	748,920	1,140,640	3,673,320	3,488,739	1,070,255	8,191,847
Clarendon	470,183	1,689,210	383,550	690,240	2,716,000	1,492,970	551,440	5,032,310
Colleton	505,560	2,091,440	330,100	464,450	2,885,990	1,425,220	634,610	4,962,650
Darlington	614,855	1,873,845	451,325	370,020	2,695,190	1,649,350	843,610	5,138,150
Dillon	332,399	3,547,095	493,005	1,114,455	5,154,555	2,745,277	954,454	8,867,256
Dorchester	245,623	2,583,805	243,725	493,870	3,321,490	1,119,086	766,953	5,197,359
Edgefield	344,456	992,890	396,240	811,470	2,190,590	1,118,405	815,240	4,094,235
Fairfield	299,399	1,712,180	196,020	453,260	2,353,460	1,534,535	864,375	4,272,670
Florence	449,649	1,715,430	232,430	431,610	2,379,470	2,350,070	1,101,994	5,862,134
Georgetown	465,562	4,144,720	493,930	2,154,145	6,792,795	1,830,290	1,911,536	10,538,591
Greenville	457,750	1,473,720	237,800	1,164,705	2,876,315	1,300,597	229,325	4,403,737
Hampton	484,634	4,996,790	1,505,053	3,943,430	10,533,835	9,859,541	1,546,239	21,941,235
Horry	283,392	2,277,140	687,590	1,659,400	4,624,130	2,783,309	1,211,002	8,613,441
Jasper	379,111	1,371,708	250,044	434,768	2,056,520	1,301,499	916,661	4,174,680
Kershaw	662,724	1,633,920	293,050	393,280	2,275,200	1,434,366	364,469	4,074,035
Laurens	843,300	1,375,868	167,224	15,782	1,558,874	399,562	1,256,362	3,214,738
Lexington	493,359	1,936,950	400,950	1,112,590	3,478,945	1,616,138	752,231	5,847,389
Marion	314,363	1,713,565	339,715	446,625	2,499,505	1,945,108	350,352	4,795,955
McCormick	440,045	8,222,435	310,640	1,173,000	4,705,075	8,207,350	962,530	8,875,935
Mecklenburg	248,796	3,256,980	329,910	886,960	3,865,090	1,006,927	462,061	5,394,103
Richmond	600,715	2,363,743	536,735	695,240	3,546,768	2,317,984	493,361	7,350,213
Saluda	299,410	1,705,610	215,980	732,780	2,744,960	1,288,379	916,803	4,979,043
Union	299,617	4,390,290	412,710	729,255	5,525,225	2,104,083	788,774	8,421,032
York	235,865	1,363,645	110,265	174,990	1,648,900	785,322	410,445	2,844,667

TABLE NO. 17.—ABSTRACT OF ASSESSED VALUES OF TOTAL PROPERTY IN SOUTH CAROLINA, REPORTED BY THE COUNTY AUDITORS TO THE COMPTROLLER GENERAL, FOR THE YEAR 1918, COMPILED BY THE SOUTH CAROLINA TAX COMMISSION.—Continued.

County.	Real Estate in the Country		Value of Buildings—1918.	Value of Real Estate in Cities, Towns and Villages—1918.	Total Assessed Value—1918.	Value of Personal Property—1918.	Value of Railroad Property—1918.	Total Taxable Property—1918.
	Number of Acres—1918.	Value of Lands—1918.						
Newberry	381,306	\$2,430,990	\$457,430	\$1,232,210	\$4,175,130	\$3,160,100	\$310,530	\$8,140,890
Orange	433,953	1,892,840	354,470	710,090	2,928,940	1,693,040	1,093,870	5,733,810
Orangeburg	700,033	5,164,470	659,900	1,696,470	7,520,840	3,843,070	1,840,590	12,709,500
Pickens	390,173	2,407,590	148,320	363,635	3,003,775	2,583,430	990,321	6,576,576
Richland	463,793	2,430,415	919,575	10,336,515	13,679,575	7,670,800	2,389,505	23,739,810
Saluda	280,915	2,094,090	249,310	301,990	2,546,690	1,167,887	822,478	4,037,025
Spartanburg	627,302	5,758,585	2,363,750	7,081,690	15,203,035	8,793,094	2,693,739	26,567,608
Union	374,600	2,095,100	458,970	2,131,840	5,485,400	4,433,004	1,436,004	9,501,810
Williamsburg	308,707	1,508,530	578,490	849,870	2,737,110	4,290,192	750,188	7,997,490
York	590,510	2,092,536	564,730	545,975	3,113,100	1,690,772	1,232,810	6,041,880
Totals	426,501	3,346,100	406,806	1,637,860	5,393,885	4,586,583	1,086,072	11,010,810
	18,672,037	\$110,924,001	\$24,109,567	\$73,314,711	\$208,348,279	\$121,827,746		\$378,060,035

TABLE NO. 18.—EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION FROM DECEMBER 1, 1917, TO NOVEMBER 30, 1918.

Purposes Expended for	Expended From Appropriation of 1917.	Expended From Appropriation of 1918.	Total Expended.
Salaries:			
A. W. Jones, Chairman.....	\$208 37	\$2,291 63	\$2,500 00
E. B. Wilson, Secretary.....	158 37	1,741 63	1,900 00
Totals.....	\$366 74	\$4,033 26	\$4,400 00
Per Diem, Commissioners:			
J. P. Derham, Commissioner.....	\$75 00	\$840 00	\$915 00
W. G. Query, Commissioner.....	105 00	775 00	880 00
Totals.....	\$180 00	\$1,615 00	\$1,795 00
Traveling Expenses:			
A. W. Jones, Chairman.....		\$12 85	\$12 85
J. P. Derham, Commissioner.....	\$61 35	872 56	933 91
W. G. Query, Commissioner.....	103 49	856 89	960 38
E. B. Wilson, Secretary.....		31 22	31 22
Jno. I. Rice, Stenographer.....		14 10	14 10
Totals.....	\$164 84	\$1,787 62	\$1,952 46
Clerical and stenographic services.....	320 00	985 00	1,305 00
Stationery and printing, including extra reports.....	78 47	102 94	179 41
Postage.....	75 00	175 00	250 00
Publications and periodicals.....	5 00	44 30	49 30
Office rent.....		660 00	660 00
Telephone service rent.....		48 00	48 00
Telephone and telegraph messages.....		64 47	64 47
Premium on bonds of Commissioners.....		100 00	100 00
Surveying and maps, City of Columbia.....	118 67	150 00	266 67
Special counsel, services.....	175 00	400 00	575 00
Expenses Auditors and Chairman Co. Boards, meeting at Columbia, S. C.....	701 11		701 11
Ice for office.....		22 41	22 41
Towel and toilet service.....	2 00	22 00	24 00
Postoffice box rent.....		8 00	8 00
Transcript of land sales.....		15 00	15 00
Total expended.....	\$2,182 83	\$10,233 00	\$12,415 83
By balance, appropriation December, 1917.....			\$5,142 06
To expenditures in December, 1917.....			2,182 83
By balance 1917 appropriation, not expended.....			\$2,959 22
By appropriation for 1918.....			12 500 00
To expenditures to December 1, 1918.....			10 233 00
By balance appropriation unexpended December 1, 1918.....			\$2,267 00

APPENDIX

December 23, 1918.

To His Excellency, Richard I. Manning, Governor:

The Tax Board of Review herewith submits its report on the appeals from assessments fixed by the Tax Commission for the year 1918, and attaches hereto a copy of its expense account for the year.

1.

J. S. Thompson Individually as Chairman of the Dillon County Board of Equalization.

The appellant appeals from the assessment fixed by the Tax Commission on farm lands in Dillon County, and alleges the assessment fixed by the Tax Commission more than 42% of the true value of the land; and that the Tax Commission committed an error in not taking into consideration the large proportion of swamp and arid land in Dillon County, all of which is practically worthless. The appellant submitted a detailed statement in which they divided the land into four classes: cleared land, cut-over land, timber land, and swamp land, showing the number of acres of each class in each parcel of land and the value of same.

It appears from the evidence submitted by the Tax Commission that it reached its conclusion by averaging the land transfers for a period of three years, and averaging the value of the land, as given in the last United States census. The Board is of the opinion that the average value of transfers for a period of years is a practical way of arriving at the average value throughout the county, provided, however, the land transfers contained as large a percent of swamp land, which is of little value, as is contained in the whole.

The evidence submitted by the appellant indicated clearly that the land transferred in Dillon County for the period of years used by the Tax Commission did not contain as large a percent of swamp land as the total land of the county. The Board is of the opinion that the Tax Commission erred in not making the proper reduction; and modifies the assessment fixed by the Tax Commission by reducing same to \$10.57 per acre.

Mr. T. W. Berry of the Board asked to be excused from voting, as he is a resident and taxpayer of Dillon County.

2.

Marlboro County

Appealed from the assessment fixed by the Tax Commission on farm lands in Marlboro County and alleges that the assessment is exorbitant, unfair and inequitable, and is far in excess of the valuation required in any other county of the State. After consideration of the appeal on facts presented and argument of counsel, the Board agreed, at the request of the representative of Marlboro County, to postpone action on the appeal until its next meeting, August 20, 1918, when the representatives of Marlboro County would be given an opportunity to make a more detailed presentation of their case.

The appeal was again heard on August 20th. The appellant alleged that the Tax Commission did not take into consideration the large percent of swamp land in Marlboro County, but did not furnish a detailed statement showing the amount of swamp land in the county. Some of the witnesses furnished estimates of the total swamp land acreage, but stated it was an estimate. The total estimated swamp land acreage amounts to approximately 27% of the total acreage of the county. If 27% was deducted from the transfers for three years, it would not materially reduce the assessment fixed by the Tax Commission.

There is no testimony to show that the land transferred which was used as a basis for assessing the property, did not contain any swamp land; in fact, the Chairman of the County Board of Equalization testified that a number of tracts of land which were sold at a fancy price contained a considerable amount of swamp land. He also testified that \$10.00 per acre was the highest assessment fixed by the County Board, although a number of tracts of land had been sold within the period at \$150.00 to \$250.00 per acre.

A majority of the Board is of the opinion that there was not anything in the testimony upon which to base or justify a reduction in the assessment fixed by the Tax Commission. The appeal is dismissed.

3.

Chester County

Appealed from the assessment fixed by the Tax Commission. Appeal withdrawn and adjusted by the Tax Commission.

4.

Lancaster County

Appealed from the assessment fixed by the Tax Commission on farm lands in Lancaster County. The appellant alleges that the assessment fixed by the Tax Commission is excessive.

The Board is of the opinion that the evidence submitted by the appellant does not justify a modification of the assessment fixed by the Tax Commission. Appeal is dismissed.

Mr. E. M. Croxton of the Board asked to be excused from voting, as he is a resident and taxpayer of Lancaster County.

5.

Anderson County

Appealed from the assessment fixed by the Tax Commission on farm lands in Anderson County, on the ground that the order issued by the Tax Commission raising the assessment to \$12.75 per acre was without authority and contrary to law, and that said order is illegal and in violation of the Constitution and the Statute of the State of South Carolina, in that it applies to only one class of property, etc.

The Board is of the opinion that the Act creating the Commission clothed it with the authority, and that the Commission would be derelict in its duty if it failed to instruct or order the township assessors to assess farm lands at not less than 42% of their true value, the assessment fixed by the Tax Commission on other classes of property. The appellant did not submit evidence to show that the assessment fixed by the Tax Commission on farm lands was more than 42% of true value. Appeal is dismissed.

Mr. A. D. Geer of the Board asked to be excused from voting, as he is a resident and taxpayer of Anderson County.

6.

Seaboard Air Line Railroad

Appealed from the assessment fixed by the Tax Commission on several of its lines. The appellant alleges that there has been no increase in the gross earnings of the lines affected. The road has not been ballasted, therefore should not be treated as a first-class road. The Board reduced the assessment fixed by the Tax

Commission in 1917, because at the time the assessment was fixed the road from Hamlet to Savannah was not being operated as a through line. It appears from the evidence that this road was made a through line in the summer of 1917, therefore should be assessed as a through line. It appears from the evidence that the road from Lanes, S. C., to Andrews, S. C., is of comparatively little value, for the reason the freight that once passed over that road is diverted to the road from Savannah to Andrews, and from Hamlet to Andrews. Therefore, the Board modifies the assessment fixed by the Tax Commission on the road from Lanes to Georgetown by reducing same to an average assessment of \$5,000 per mile. The assessment fixed on all other lines named in the appeal to remain at the assessment fixed by the Tax Commission.

7.

Southern Express Company

Appealed from the assessment fixed by the Tax Commission on the grounds that its franchise is assessed as a property, and "That on the 26th day of December, 1917, the President of the United States issued a proclamation in pursuance of authority of an Act of Congress in which he took possession of the operation and control and managements of all railroad transportation system. This proclamation and possession had the effect of taking the railroads out of the hands of their owners, and thereupon the railroads were no longer in condition to fulfill their contracts with the Express Company. The franchise of the Express Company consists of its right to do business over the railroads. It, then, no longer had the right to do business over the railroads, except at the will of the government."

It appears from the evidence submitted that the Southern Express Company continued to do business under their contract with the railroads until July 1, 1918. The Board is of the opinion that the assessment of the Southern Express Company should be based on the condition of the property on January 1, 1918, and not the condition on July 1, 1918. The appeal is dismissed.

8.

The Peoples National Bank of Rock Hill, S. C.

Appellant alleges that the assessment fixed by the Tax Commission on its property, 42%, is a higher rates than is fixed on other property in York County.

The appeal was not filed with the Tax Commission and transmitted by the Commission to the Board, as is required by the Act, and the Board ruled that it could not hear the appeal, unless it came through the proper channels. The attorney for the Tax Commission waived the right of the Board to object to the appeal being heard at this time.

The appeal was dismissed for the reason the Board is of the opinion that the Tax Commission was within its right and power to equalize the assessment of banks in the entire State, which assessment has been fixed by the Commission at 42% of true value.

9.

Atlantic National Bank.

Appeal withdrawn by appellant.

We feel that special attention should be called to the splendid work done by the township assessors and County Board of Equalization for Dillon County. They seem to have made an effort to properly assess all classes of land, and equalize same as between individuals and as between townships. We recommend the Dillon County methods to other counties of the State.

Respectfully submitted,

B. F. McLEOD, Chairman.
J. L. QUINBY
D. A. GEER
L. L. WAGNON
E. M. CROXTON
T. W. BERRY
J. D. SHULER

